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ANNUAL REPORTS

Town Of



ROLLINSFORD, NEW HAMPSHIRE

For The Year Ending December 31, 1983

Cover Photo - Salmon Falls River

DATES TO REMEMBER

1984

January 1	Fiscal year begins.
March 6	Annual School Meeting.
March 13	Annual Town Meeting.
April 1	All property, Real and Personal, assessed to owner this date.
April 15	<ol style="list-style-type: none"> 1. Last day for property owners to file property inventories, RSA 77:14, (subject to 1% fine, no less than \$10, no more than \$50.) 2. Last day for veterans to file for Service Credit. Applies only to those who have not previously applied in Rollinsford. 3. Last day for filing for Elderly Exemptions. 4. Last day to file for Current Use Assessment.
May 1	Last day to license dogs.
June 1	Property taxes billed in May due by this date.
June 10	Selectmen must issue warrant to Police to collect all fees or kill all unlicensed dogs by this date.
December 1	Last day to pay 1982 property taxes billed in November 1983, without penalty.
December 31	Fiscal year ends.

TELEPHONE NUMBERS

EMERGENCY TELEPHONE NUMBERS

Fire Department	742-2779
Police Department	742-2724
So. Berwick Rescue Squad	384-2222

BUSINESS TELEPHONE NUMBERS

Selectmen's Office	742-2510
Town Clerk/Tax Collector Office	742-2510
Health Officer	742-2510
Rollinsford Grade School	742-2351
School Cafeteria	749-3005
Supt. of Schools	742-4233
Sewage Treatment Plant	742-8124

MEETINGS

Selectmen	Every other Saturday, 9 A.M.
Planning Board	First Wednesday of the month
Board of Adjustment	Call on the Chairman
Conservation Commission	Fourth Monday of the month, 7 P.M.

DUMP HOURS	Wednesday, 7 A.M. to 12 Noon
	Saturday, 9 A.M. to 1 P.M.

HENRIETTA DAVIS



Born September 6, 1886 in Manchester, NH

Resided in Rollinsford since 1929

Mrs. Davis still lives in the house she moved into on Clement Road in 1929. She keeps herself busy caning chairs and braiding rugs, and still uses the coal and wood stove that was purchased in 1895. She still maintains her own home, with a little help from neighbors and friends.

PAUL E. HANSON

1914 - 1984

IN MEMORIAM

Past President of the Salmon Falls River Fish and Game Club, Director of the Salmon Falls River Watershed Inc., a hunter safety instructor, Health Officer for the town of Rollinsford, a member of the Rollinsford Sewer Commission and the Parks and Playgrounds Committee, Caretaker at the local Landfill area, Chairman of the Conservation Commission, Tree Warden, and long time resident of Rollinsford.

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SELECTMEN'S REPORT

In the five year period between 1978 and 1983, the Rollinsford tax rate increased from \$27.80 to \$42.80 per \$1,000 of valuation. The graph on tax rates included in the back of this Town Report indicates that during this period the county tax rate increased 86%, the school, 55% and the town, 37.6%. The higher rates of increase for the county and school are due, in part, to mandated federal and state spending of which local officials have no control. Many people tell us that taxes are too high, and we fully agree, but, few people seem ready to accept spending constraints for their special interest.

Since Rollinsford reevaluated its property in 1977, our assessment ratio (assessed property value divided by sale price of property) has declined to 55%. When the State and County estimates the 100% market value of Rollinsford property for purposes of revenue distribution and assignment of county and school union expenses, the estimated market value of property in Rollinsford is calculated by dividing the assessed value of property by the assessment ratio. If sales do not accurately represent the average market value of property in town, the assessment ratio and the total estimated property value in town can be overestimated. An overestimation of market value will result in overcharges for county and school union taxes, and reductions in state revenue distribution which are determined by formulas based, in part, on estimated equalized market value in Rollinsford. Consequently, the correct assessment of property values is a critical factor influencing revenues and tax transfers assigned to the Town.

If the true assessment ratio is actually about 5% higher than the 55% figure assigned by the State, we estimate that Rollinsford is overpaying its share of county taxes about \$9,000, overpaying school union expenses about \$2,400 and loses \$5,000 or more of state revenue. Furthermore, at 55% of market value, the \$5,000 elderly exemption is really equivalent to an exemption of \$909 at market value. When all these losses are taken into consideration, it appears that Rollinsford may have a revenue shortfall of nearly \$25,000 or the equivalent of \$1 on the tax rate. For these reasons, the Board of Selectmen has proposed that the property in town be equalized to put assessments back to 100% of fair market value. The cost of this proposal is \$12,000, as requested in Article XIII of this year's warrant.

Phase V of the Street and Road Reconstruction program resulted in the resurfacing of Locust Street, Clement Road, Silver Lane and part of General John Sullivan Way. The sidewalk along Main Street, from the Town Hall to Locust Street, and Locust Street down to the school were also resurfaced. In an effort to resurface a large area with our limited funds, a shim layer of road asphalt was applied to the streets. While this results in a somewhat rougher surface, the cost per linear foot of street surface is considerably less. This year Phase VI of the road resurfacing program will continue. Streets needing work and under consideration are the following: Washington Street, Mechanic Street, Pleasant Street, Church Street, Pine Street, Pinch Hill Road, Highland Ave., Berwick Street and Kelwyn Drive. To continue the upgrading of the Main Street Sidewalk, the section between Locust and Prospect Streets is also being considered.

The \$48,903.79 budgeted for solid waste disposal in 1984 represents a 14.6% increase. A \$1 per ton increase in the tipping fee at the Durham Waste Plant and an increase of 72 tons of waste are responsible for this rise. Garbage and waste collection cost will increase by \$3,000 or 16.8%. The cost of waste collection using town employees and equipment will be reevaluated this year in anticipation of a request for another large increase in 1985.

Voters are being asked to rescind the adjusted elderly exemption that was adopted last year. This exemption increased the property exemption from \$170,000 in 1982 to \$470,000 in 1983. The increased exemption shifted \$12,840 in taxes to other taxpayers by causing the tax rate to increase 50 cents per \$1,000 of valuation. This article in this year's warrant was by petition.

The Board of Selectmen has asked the Strafford Regional Planning Commission to prepare a grant request for funds that are available to finance feasibility studies for in-

dustrial development. Although Rollinsford has a large industrial area designated north of the B & M Railroad track, no development has occurred due to lack of road access, sewer and water facilities. If the Planning funds were received, we will be able to determine the cost required to develop that or other possible industrial sites in Rollinsford.

The demand for building sites in Rollinsford increased significantly in 1984 as mortgage rates declined slightly and building activity resumed in the Seacoast area. Hannaford Bros. and Shaw's started shopping complexes along "Dover's Miracle Mile" that extend across the town line in Rollinsford. These developments should add about \$800,000 to Rollinsford's tax base. In 1984, the Wentworth-Douglass Hospital will begin a major building program that will utilize land in town and influence future development in the northwest area of Rollinsford. In anticipation of future growth pressures, the Planning Board has begun efforts to update the Town's Master Plan. Citizens interested in the future direction of growth and development in the town are encouraged to join a citizen's Study Task Force that will be established to assist in the review and update of our Master Plan. Anyone interested in volunteering for this task force is encouraged to contact the Chairman of the Planning Board or the Board of Selectmen. This will be your opportunity to influence the future of your town.

Our computer finally arrived in September and already we wonder how we ever managed without it. The Minolta Copier the Town purchased last year has worked like a charm all year and has not cost one penny in maintenance. These two pieces of equipment have certainly lightened the work in the Selectmen's Office, the Town Office and the Police Department.

As you can see the year 1983 has been a very busy one for the Selectmen, as well as all Departments, Boards and Commissions. This year, members of the Planning Board and the Zoning Board of Adjustment deserve an extra Thank you. All volunteers, these two Boards have spent hours involved in the development projects, subdivisions and variances processed in 1983.

We thank all our Boards, Commissions and Committees. Without them our workload would be much heavier. We thank also the members of our Police Department, Fire Department and Highway Department for helping us make this past year a very good one.

Respectfully submitted,
Grace L. Joncas, Chairman
Board of Selectmen

TOWN OFFICIALS AND BOARDS

	TERM EXPIRES
SELECTMEN AND OVERSEERS OF THE POOR	
Grace L. Joncas, Chairman	1984
Edmund F. Jansen, Jr.	1985
Joseph R. Lauze	1986
TOWN CLERK	
Elaine Roberge	1985
TOWN TREASURER	
Gerald Boothby	1984
CHIEF OF THE FIRE DEPARTMENT	
Ronald E. Brown	1984
REPRESENTATIVE TO THE GENERAL COURT	
Albert Dionne	1984
SUPERVISORS OF THE CHECKLIST	
Julie Dixon	1984
Doris Gibbas	1986
Jacquelyn Jacobson	1988
MODERATOR	
Joseph E. Caouette	1984
BUDGET COMMITTEE	
Gary B. Mitchell	1984
Robert Weston, Chairman	1984
Alphonse Poirier	1984
Gerald Boothby	1985
Paul Turgeon	1985
Lillian Dodier	1985
Clement Michaud	1986
Albert O. Viel	1986
Kenneth Bolduc	1986
TRUSTEES OF TRUST FUNDS	
Eugene Berube	1986
Joseph Porter	1986
Fred Green	1986
TRUSTEES OF LIBRARY TRUST	
Kathleen McAllister Vaughan	1984
Barbara A. Hopkins	1985
John Sorice, Chairman	1986

APPOINTED OFFICIALS BY SELECTMEN

CHIEF OF POLICE	
Jon C. Schmitter	1984

	TERM EXPIRES
ROAD AGENT	
Robert Chagnon	1984
TAX COLLECTOR	
Elaine Roberge	1984
HEALTH OFFICER	
Paul Hanson*	1984
Lillian Dodier	
*Deceased	

APPOINTED BOARDS BY SELECTMEN

PLANNING BOARD

Shirley Curtis, resigned	1984
Michael Jacobson	1984
Karen Weston	1985
Armand Laliberte, Chairman	1986
Robert Cullen, resigned	1987
Thomas Mansfield	1987
Robert Smith	1987
William Fleming	1988
Edmund F. Jansen, Jr.	Ex-Officio

BOARD OF ADJUSTMENT

Elliott J. Bisson	1984
Fred Green	1985
Marcel Giroux, Alternate	1985
Ovid Viel	1986
Edward Glovinski	1987
Richard Bradbury, Alternate	1987
Lewis Janetos, Alternate	1987
Joseph E. Caouette, Chairman	1988

INDUSTRIAL COMMISSION

George Janetos	1984
Vacant Position	1984
Vacant Position	1984

CONSERVATION COMMISSION

Paul Hanson, Chairman*	1984
Albert Dionne	1984
Ralph Phipps	1984
Dorothy Green	1985
Dorothy Hanson	1986
Ernest Lennon	1986

STRAFFORD COUNTY REGIONAL PLANNING BOARD

Armand Laliberte	1984
Edmund F. Jansen, Jr.	1984

CIVIL DEFENSE DIRECTOR

Police Chief Jon C. Schmitter	1984
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	TERM EXPIRES
REPRESENTATIVE TO ARMED SERVICE COMMITTEE	
Fred Green	1984

REPRESENTATIVE TO LAMPREY SOLID WASTE COOP BOARD OF DIRECTORS	
Edmund F. Jansen, Jr.	1984

SELF-PERPETUATING BOARD

TRUSTEES OF PUBLIC CEMETERIES	
Joseph E. Caouette	1984
Paul Janetos, Chairman	1985
Joseph Porter	1986
Clyde Roberts	1987
H. Hall Roberts	1988
Grace L. Joncas, Chairman, Board of Selectmen	1984

HYDROPLANT REPORT

The Rollinsford Hydroelectric Plant began commercial production of electricity in November, 1983 and produced 1,609,000 KWH of electricity by the end of the year. During periods of high water flows, the plant is expected to produce about 1,500,000 KWH of electricity per month. In January, 1984, the available water supply enabled the plant to generate 920,000 KWH of electricity. The Seaward Construction Company, which leased and retrofitted the plant, is selling the electricity to the Public Service Company for 8.2 cents per KWH. According to the lease contract, the town of Rollinsford will receive about 15% of the revenue from electricity sales, or a minimum of \$20,000 per year. The Town will receive a check each quarter for its share of the electricity produced during the previous calendar quarter. Our first check is scheduled to arrive in March of this year.

The plant is still in its breaking in and shakedown phase of operation. Some vibration problems were experienced and some automation equipment is not yet operational. However, it appears that the plant will be able to operate at or slightly above its design capacity of 1500 KWH per hour. The plant was designed to generate an average of 6 million kilowatts per year depending upon rainfall and riverflow, but the actual production will vary from year to year. For this reason, revenues from the plant may vary considerably from one year to another.

Variations in revenues from the plant would cause the Town Tax Rate to fluctuate up and down from year to year. In an effort to stabilize the impact of the hydroelectric revenues in the town tax rate, the Selectmen have proposed that the revenues this year be placed in a reserve fund and removed by vote by the Town Meeting. Current State laws do not allow the establishment of such a fund. The purpose of Article VI in this year's warrant addresses this issue. In the absence of a hydroelectric reserve fund for 1984, Article IX in the Warrant proposes that any hydroelectric funds received during 1984 in excess of \$30,000 be placed in the Town Equipment Fund for the future purchase of equipment. The first \$30,000 received in 1984 would be used to offset general expenditures in this year's budget.

Respectfully submitted,
Edmund F. Jansen, Jr.
Selectman

**WARRANT FOR ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS**

Tuesday, March 13, 1984

TO THE INHABITANTS OF THE TOWN OF ROLLINSFORD,
COUNTY OF STRAFFORD, STATE OF NEW HAMPSHIRE
QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified that the polls will be open from 10 A.M. to 6 P.M. at the Rollinsford Town Hall, on Tuesday, March 13, 1984, to bring in your ballots for the Town Officers to be elected in Article I, to vote on Article II and Article III, and to meet at the Rollinsford Grade School at 8:00 P.M. on the same day to act on the budget and other articles in the Warrant.

ARTICLE I

To bring in your ballots for:

- One (1) Selectman and Overseer of the Poor for three (3) years,
- Town Clerk for one (1) year,
- Town Treasurer for one (1) year,
- Chief of the Fire Department for one (1) year,
- Three (3) members of the Budget Committee for three (3) years,
- One (1) Trustee of Trust Funds for three (3) years, and
- One (1) Trustee of the Rollinsford Library Trust for three (3) years.

ARTICLE II

To see if the Town will rescind the provisions of RSA 72:443-f for the Adjusted Elderly Exemption from property tax. (This provision was adopted at the 1983 Town Meeting. The adjusted elderly exemption provides for a \$10,000 exemption for a person 65 to 74 years of age; \$15,000 for a person 75 to 79 years of age; \$20,000 for a person 80 years of age or older. If rescinded, the exemption will revert back to the \$5,000 exemption provided for by RSA 72:39.) (By Petition)

ARTICLE III

To see if the voters of the Town of Rollinsford will vote to authorize the Selectmen to appoint the Fire Chief each year, in accordance with the provisions of RSA 154:5. (If authorized, the Selectmen would appoint the Fire Chief each year beginning April 1, 1985) (By Petition)

ARTICLE IV

To choose all other necessary Town Officers for the ensuing year.

ARTICLE V

To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance Act of 1972, for use as set off against budget appropriations in the amount indicated, and to further authorize Selectmen to make a pro-rata reduction in the amounts if estimated entitlements are reduced or take any other action hereof.

APPROPRIATIONS	ESTIMATED AMOUNT
Police Department	\$ 9,000.00
Highway Department	6,000.00
Fire Department	5,000.00
	<hr/>
	\$20,000.00

ARTICLE VI

To see if the voters will request that Rollinsford's Representative to the General Court submit a bill to authorize the Town of Rollinsford to establish a Hydroelectric Reserve Fund to hold revenue received from the hydroelectric plant. The purpose of the fund would be to stabilize the annual flow of revenues received from the hydroplant.

ARTICLE VII

To see if the Town of Rollinsford shall call upon the Governor and Executive Council, its State Representative(s) and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant on the citizens, businesses, schools and agencies in the Town of Rollinsford, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire. (By Petition)

ARTICLE VIII

To see if the Town will appropriate the sum of \$10,000 for the Town Equipment Fund. (Fund Balance on Dec. 31, 1983. . . \$42,448.76).

ARTICLE IX

To see if the Town will appropriate a sum equal to all revenues in excess of \$30,000 that may be received from the hydroelectric plant to be placed in the Town Equipment Fund. (The first \$30,000 or any lesser amount that may be received will be used as offset against town budget expenditures.)

ARTICLE X

To see if the Town will appropriate the sum of \$23,000 to continue its road reconstruction program, Phase VI.

ARTICLE XI

To see if the Town will appropriate the sum of \$10,000 to purchase a new police cruiser.

ARTICLE XII

To see if the Town will appropriate the sum of \$5,000 toward the purchase of a Fire Utility Van.

ARTICLE XIII

To see if the Town will appropriate the sum of \$12,000 for equalization of property valuation for tax assessments.

ARTICLE XIV

To see if the Town will accept the Budget as submitted by the Budget Committee.

ARTICLE XV

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE XVI

To see if the Town will authorize the Selectmen to administer or dispose of any Real Estate that has been or may be acquired through Tax Collector's Deeds.

ARTICLE XVII

To see if the Town will authorize the Selectmen to make application for and to receive and spend Federal or State Planning Funds, or other funds that may become available to the Town in accordance with RSA 31:95-B.

ARTICLE XVIII

To transact any other business that may legally come before this meeting.

Given under our hands and seal this 6th day of February, 1984.

Grace L. Joncas, Chairman
Edmund F. Jansen, Jr.
Joseph R. Lauze
Board of Selectmen
Rollinsford, NH

A True Copy Attest:
Grace L. Joncas, Chairman
Edmund F. Jansen, Jr.
Joseph R. Lauze
Board of Selectmen
Rollinsford, NH

1983 COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES, AND PROPOSED BUDGET FOR 1984

	1983 Approp.	1983 Expended	1984 Proposed
Town Officers' Salaries	\$ 5,500.00	\$ 5,500.00	\$ 5,550.00
Town Officers' Expenses	22,580.00	21,210.62	23,668.00
Mapping & Appraisal	3,400.00	4,503.97	3,500.00
Town Buildings	17,255.00	11,665.89	16,265.00
Elections & Registrations	490.00	675.59	1,140.00
Police Department	83,976.00	82,683.12	89,592.76
Dog Control Program	1,592.50	1,800.90	2,212.13
Fire Department	15,530.00	15,398.07	19,430.00
Hydrant Rental	3,520.00	4,340.00	3,840.00
Insurances	7,758.24	7,697.00	10,275.36
Civil Defense	100.00	.00	100.00
Planning Bd. & Zoning Bd. of Adjustment	1,200.00	1,675.45	1,500.00
Conservation Commission	100.00	100.00	100.00
Industrial Commission	100.00	100.00	100.00
Care & Removal of Trees	950.00	.00	950.00
Tri-Area Visiting Nurse	3,014.00	2,898.72	3,014.00
South Berwick Rescue	3,000.00	3,000.00	3,500.00
Vital Statistics	50.00	.00	50.00
Landfill & Garbage Collection	21,900.00	20,947.36	25,500.00
Lamprey Solid Waste Cooperation	17,501.00	18,305.12	19,938.79
Highway Maintenance, Summer & Winter	30,836.00	29,060.71	30,940.30
General Highway Subsidy	13,953.67	9,513.86	.00
Town Road Aid	302.90	.00	.00
Highway Block Grant	.00	.00	21,000.00
Streeting Lighting	21,125.00	20,967.85	21,125.00
Memorial Day Expense	800.00	661.35	800.00
Veteran's Aid	750.00	.00	750.00
Juvenile Court Placement	4,000.00	796.15	3,000.00
Local Welfare	2,000.00	1,230.21	2,000.00
Old Age Assistance	7,000.00	3,135.41	7,000.00
Recreation - Parks	2,395.00	2,140.74	2,350.00
Cemeteries	300.00	300.00	300.00
Damages & Legal Expenses	3,000.00	2,150.00	3,000.00
Hydroplant	1,100.00	172.06	1,190.00
Adv., Reg., & Mun. Assoc.	2,020.00	2,036.56	2,020.00
Contingency	3,000.00	199.50	3,000.00
Ret., Soc. Sec., & Employee Ins.	30,478.94	29,197.55	31,068.88
Interest on Debt	7,296.00	5,796.00	4,347.50
Principal on Debt	30,500.00	30,500.00	27,500.00
Capital Expenditures	48,000.00	46,951.06	60,000.00
Unemployment Fund	860.00	604.71	1,028.05
TOTALS	\$419,234.25	\$387,815.53	\$452,645.77

REVENUES, ACTUAL AND ESTIMATED FOR 1983 & 1984

SOURCE OF REVENUE	1983 Estimated	1983 Actual	1984 Estimated
From Taxes			
Resident Taxes	\$ 13,280.00	\$ 13,020.00	\$ 13,280.00
Nat'l Bank Stock Taxes	60.00	78.00	60.00
Yield Taxes	.00	.00	.00
Interest & Penalties on taxes	3,500.00	18,293.36	18,000.00
Inventory Penalties	100.00	324.00	100.00
Land Use Change Tax	.00	3,250.00	\$5,000.00
TOTALS	\$ 16,940.00	\$ 34,965.36	\$ 36,440.00
State Revenues			
Meals & Rooms Tax	\$ 20,000.00	\$.00	\$.00
Interest & Dividends Tax	39,109.00	.00	.00
Savings Bank Tax	5,000.00	.00	.00
Highway Subsidy	19,296.00	19,296.00	.00
Business Profits Tax	77,206.27	77,206.27	.00
Railroad Tax	994.00	994.45	994.00
State Aid-Water Pollution Project	12,085.00	12,085.00	11,500.00
Gas Tax Refund	1,000.00	1,022.12	200.00
Revenue Sharing	.00	.00	112,611.31
Highway Block Grant	5,838.00	5,838.07	21,299.66
TOTALS	\$180,528.27	\$186,372.63	\$146,604.97
Motor Vehicle	\$ 58,00.00	\$ 66,347.50	\$ 65,000.00
Business Licenses, Permits & Fees	3,000.00	6,014.26	6,000.00
TOTALS	\$ 61,000.00	\$ 72,361.76	\$ 71,000.00
Charges for Services			
Rent of Town Property	\$ 325.00	\$ 310.00	\$ 300.00
Use of Garbage Cans	600.00	560.00	560.00
TOTALS	\$ 925.00	\$ 870.00	\$ 860.00
Misc. Revenues			
Insurance Claims	\$ 2,852.00	\$ 2,852.07	\$.00
Interest on deposits	10,000.00	11,255.50	10,000.00
Sale of Town Property	3,000.00	4,054.60	.00
Police Fines & Reports	.00	195.00	195.00
TOTALS	\$ 15,852.00	\$ 18,357.17	\$ 10,195.00
Other Financial Sources			
Withdrawals from Capital Reserve	\$.00	\$.00	\$.00
Federal Rev. Sharing Fund	20,000.00	20,000.00	20,000.00
TOTALS	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
TOTAL REVENUES & CREDITS	\$279,393.27	\$314,764.75	\$275,099.97

DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries:

*Selectmen	\$ 4,000.00
*Town Clerk	100.00
*Town Treasurer	400.00
*Fire Chief	<u>1,000.00</u>

\$ 5,500.00

Town Office Expenses:

*Tax Collector/Bookkeeper Salary	9,243.11
*Secretary/Clerk Salaries	870.44
Telephone	376.77
Audit of Town Records	3,100.00
Printing	1,219.00
Postage	1,063.73
Dues	72.00
Register of Deeds Fees	143.64
*Deed Research for Tax Sale	328.00
Traveling Expenses	448.42
Public Officials Liability Insurance	550.00
Newspaper Ads	42.00
Town Office Supplies	1,202.13
Equipment Maintenance & Servicing	190.09
Work Study Student	62.90
Health Officer's Salary	139.95
*Marriage License Fees paid to the State	<u>143.00</u>

19,195.18

Town Officers' Fringe Benefits:

Workmen's Compensation Insurance	115.00
Blue Cross & Blue Shield Insurance	1,773.00
Life & Disability Insurance	93.50
N.H. Municipal Unemployment Comp.	79.33
Bonding Insurance	337.00
*Social Security Payments (deducted & contrib.)	1,736.41
*Withholding (deducted)	1,612.70
*Added Compensation Insurance (Payroll Deduc.)	<u>237.25</u>

5,984.19

Election & Voter Registration Expenses:

*Supervisors of Check Lists	220.00
*Ballot Inspectors	240.00
*Moderator	90.00
Lunches for Election Workers	62.59
Advertising & Misc. Expenses	10.00
Printing for Elections & Registration	53.00
Printing & Updating Check Lists	<u>.00</u>

675.59

*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

Town Hall Maintenance Expenses:		
Heat	\$ 3,538.07	
Electricity	1,568.93	
Water	60.00	
Sewerage	115.00	
Janitorial Labor	.00	
Janitorial Supplies	323.81	
Maintenance Parts & Supplies	139.56	
Insurance (Fire-Boiler-Liability)	720.00	
		\$ 6,465.37
→ Town Mapping & Appraisal:		
Mapping	443.66	
Appraisal & Maintenance of Tax Cards	4,060.31	
		4,503.97
Police Department Expenses:		
*Chief's Salary	14,720.32	
*Sergeant & Patrolman No. 3 Salary	8,408.33	
*Patrolman No. 1 Salary	11,733.51	
*Patrolman No. 2 Salary	12,354.90	
*Specials Wages	6,140.93	
*Paid Holidays	(1,509.52)	
*Overtime & Vacation Pays	(3,550.97)	
Telephone	1,030.03	
Strafford Dispatch	.00	
Gas & Oil for Cruiser	5,056.11	
Repairs & Maintenance of Cruiser	744.77	
Tires for Cruiser	626.50	
Office Supplies	811.67	
Equipment & Departmental Supplies	2,130.67	
Radio Repair	772.32	
Cruiser Insurance	695.00	
Dues & Publications	230.50	
*Social Security (deducted & contributed)	972.24	
Workmen's Compensation Insurance	3,500.00	
Blue Cross & Blue Shield Insurance	6,610.44	
Life & Disability Insurance	348.61	
*N.H. Retirement System (deducted & contrib.)	14,556.32	
*Withholding Taxes (deducted)	8,257.96	
Professional Liability Insurance	1,560.00	
*Credit Union Payments (deducted)	1,120.00	
Clothing & Accessories	1,041.35	
Training, Education & Schooling	15.00	
N.H. Municipal Unemployment Compensation	389.43	
Travel Expenses	126.00	
Police Matron	.00	
*Added Compensation Insurance (Payroll deduc.)	357.50	
		109,370.90

*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

Dog Control Program Expenses:

*Dog Officer's Salary	\$ 690.40
Supplies	142.22
Vehicle Expenses	360.68
Vehicle Insurance	283.00
Animal Shelter Fees	558.00
*Social Security (deducted & contributed)	99.18
N.H. Municipal Unemployment Compensation Fund	<u>7.40</u>

\$ 2,140.88

Fire Department Expenses:

Firemen's Allowance	4,020.76
Fire Telephone	977.87
Answering Service	700.00
Radio Repair	564.97
Alarm System Expenses	85.00
Protective Clothing	936.17
Life Insurance	90.00
Equipment	1,769.37
Hose	2,000.00
Gas & Oil for Trucks	857.93
Repairs on Vehicles	3,182.45
Vehicle Insurance	2,006.00
Housekeeping Supplies	33.55
Schooling & Training	145.00
Water at Station	60.00
Electricity at Station	988.80
Heat at Station	3,113.13
Maintenance & Repairs of Station	233.69
Workmen's Compensation Insurance	657.00
Insurance on Station (Fire-Boiler-Liability)	562.00
Community Aid	<u>125.00</u>

23,108.69

Tree Care Expenses:

.00

.00

Planning Board Expenses:

Legal Fees	.00
Ads in Newspapers & Postage	214.70
Lectures, Schooling, Etc.	150.00
Office Equipment	<u>6.50</u>

371.20

Zoning Board of Adjustment Expenses:

Legal Fees	617.50
Ads in Newspaper & Postage	686.75
Lectures, Schooling Etc.	.00
Office Equip. & Supplies	<u>.00</u>

1,304.25

*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

Civil Defense Expenses:	\$.00	\$.00
Conservation Commission Expenses:		
1983 Appropriation	<u>100.00</u>	100.00
Tri Area Visiting Nurses:		
Paid to the above	<u>2,898.72</u>	2,898.72
Vital Statistic Expenses:	<u>.00</u>	.00
Highway Department Expenses:		
*Road Agent's Salary	10,693.28	
*Assistant's Salary	2,615.34	
*Extra Help & Overtime	542.55	
Gas & Oil for Trucks (Summer)	1,178.87	
Gas & Oil for Trucks (Winter)	1,633.51	
Repairs, Labor & Accessories for Trucks	7,508.68	
Road Repair Supplies (Winter)	88.56	
Road Repair Supplies (Summer)	774.36	
Vehicle Insurance	1,908.00	
Employee Fringe Benefits:		
*Social Security (deducted & contributed)	2,350.96	
Workmen's Compensation Insurance	1,558.57	
Blue Cross & Blue Shield Insurance	1,313.28	
Life & Disability Insurance	218.95	
*Withholding Tax (payroll deduction)	2,353.20	
N.H. Municipal Unemployment Compensation Fund	107.96	
*Added Compensation Insurance (Payroll deducted)	<u>178.75</u>	35,024.82
Town Shed Expenses:		
Heat	640.35	
Electricity	341.34	
Water	60.00	
Maintenance & Supplies	483.51	
Insurance (Fire-Liability)	<u>529.00</u>	2,054.20
Dump Expenses:		
*Attendent's Salary	765.12	
*Social Security (deducted & contributed)	109.85	
N.H. Municipal Unemployment Compensation Fund	10.33	
Dump excavation	<u>543.80</u>	1,429.10

*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

Garbage Expenses:		
Lamprey Solid Waste Coop	\$18,305.12	
Lakes Region Disposal of Rochester	<u>20,403.56</u>	
		\$ 38,708.68
Street Lighting:		
Public Service Co. of N.H.	<u>20,967.85</u>	
		20,967.85
General Highway Subsidy:		
Winter Salt	671.57	
Winter Sand	357.78	
Patch & Gravel	983.26	
Misc. Highway Repair Supplies	00	
Resurfacing & Labor	4,033.73	
Added Highway Subsidy	<u>3,467.52</u>	
		9,513.86
Contingency Fund Expenses:		
County treasurer for Town's portion of re- cording system	100.00	
U.S. Dept. of Energy for hydro annual charge	<u>99.50</u>	
		199.50
Old Age Assistance & Aid to Families w/de- pendent children		
	<u>3,135.41</u>	
		3,135.41
Local Welfare Expenses:		
	<u>1,230.21</u>	
		1,230.21
Juvenile Court Placement Expenses:		
	<u>796.15</u>	
		796.15
Memorial Day Expenses:		
	<u>661.35</u>	
		661.35
Park Expenses:		
*Payroll	129.22	
*Social Security (deducted & contributed)	18.56	
N.H. Municipal Unemployment Comp. Expenses	<u>.86</u>	
		148.64

*All salaries are listed as net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

Recreation Expenses:

*Payroll (Summer)	\$ 895.68
General Misc. Costs (Summer)	942.44
Winter Rec	100.00
N.H. Municipal Unemployment Comp. Fund	9.60
*Social Security (deducted & contributed)	<u>128.64</u>

\$ 2,076.36

Hydrant Rental:

Salmon Falls Village Water District	3,040.00
Cities of Somersworth & Dover, NH	<u>1,300.00</u>

4,340.00

Cemeteries:

Trustees of Rollinsford Cemeteries	<u>300.00</u>
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300.00

Damages & Legal Expenses:

2,150.00

2,150.00

Regional & Municipal Association Expenses:

Dues	<u>2,036.56</u>
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2,036.56

Interest on Debt:

Town Hall	1,950.00
Sewer Bonds	3,690.00
Case Loader	<u>156.00</u>

5,796.00

Principal on Debt:

Town Hall	7,500.00
Sewer Bonds	20,000.00
Case Loader	<u>3,000.00</u>

30,500.00

Capitol Expenses:

Copier	1,900.00
Computer	5,140.06
Phase V Road Repair	29,911.00
Equipment Fund transfer into Passbook	<u>10,000.00</u>

46,951.06

*Rollinsford School District:

751,000.00

751,000.00

*Revenue Sharing Transfers:

17,765.00

17,765.00

*All salaries are listed at net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

*County Tax Payment	<u>\$115,295.00</u>	\$ 115,295.00
*Abatements-Refunds-Tax Sale:		
Property Tax Abatements: 1982	138.38	
Resident Tax Abatement: 1983	10.00	
Tax Sale Expenses	68,419.09	
Refunds/Credits for exemptions & overpayments	<u>2,045.15</u>	70,612.62
*Liabilities:		
Appraisal Dec. 1982	<u>189.90</u>	189.90
Property Taxes Paid to Other Towns:		
Town of South Berwick	<u>172.06</u>	172.06
Reimb. for overpayment of Property Taxes:		
1982 Taxes	80.76	
1983 Taxes	<u>331.70</u>	412.46
So. Berwick Rescue Squad:	<u>3,000.00</u>	3,000.00
Sub total		1,348,085.73
Gross payroll adjustment-Police Dept.		(5,060.49)
TOTAL DISBURSEMENTS AS PER CHECKING ACCOUNT		1,343,025.24
Less items unrelated to appropriations		(981,349.54)
TRUE EXPENDED APPROPRIATIONS		361,675.70
Appropriations placed in Liabilities		
1983 Computer	\$ 859.94	
Past Years:		
Gas Pump	1,000.00	
Smoke Alarm	<u>4,400.00</u>	
	\$ 6,259.94	

*All salaries are listed at net. Salary deducted portions & payments not related to appropriations will be adjusted at the end of this report.

ACCOUNTANT'S OPINION

Board of Selectmen
Town of Rollinsford
Rollinsford, New Hampshire 03869

I have examined the financial statements of the various funds and groups of accounts of the Town of Rollinsford for the year ended December 31, 1982 listed in the foregoing table of contents. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records as I considered necessary in the circumstances.

The Town of Rollinsford has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In my opinion, except that the omission of the financial statements described above results in an incomplete presentation as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the various funds and groups of accounts of the Town of Rollinsford at December 31, 1982 and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

May 27, 1983

Martin J. Hegarty
Certified Public Accountant

TOWN OF ROLLINSFORD, NEW HAMPSHIRE COMBINED BALANCE SHEET - ALL FUND TYPES DECEMBER 31, 1982

	Governmental Fund Types		Fiduciary Fund Type	Totals Memorandum Only
	General	Special Revenue	Trust and Agency	December 31, 1982
ASSETS				
Cash	\$275,139	\$ 15,939	\$153,526	\$444,604
Receivables				
Uncollected Taxes	138,586			138,586
Unredeemed Taxes	53,443			53,443
Due from other Funds		1,486		1,486
Due from other Governments	35,245			35,245
TOTAL ASSETS	\$502,413	\$ 17,425	\$153,526	\$673,364
LIABILITIES AND FUND EQUITY				
Liabilities:				
Vouchers payable	\$ 5,957	\$	\$	\$ 5,957
Accrued Liabilities - School				
District Taxes	448,000			448,000
Due to other Funds	1,486			1,486
TOTAL LIABILITIES	\$455,443	\$	\$	\$455,443

	Governmental Fund Types		Fiduciary Fund Type	Totals Memorandum Only
	General	Special Revenue	Trust and Agency	December 31, 1982
Fund Equity:				
Fund Balances Unreserved:				
Undesignated	\$ 41,570	\$ 17,425	\$123,535	\$182,530
Designated for subsequent years' expenditure	5,400		29,991	35,391
Total Fund Equity	\$ 46,970	\$ 17,425	\$153,526	\$217,921
TOTAL LIABILITIES AND FUND EQUITY	\$502,413	\$ 17,425	\$153,526	\$673,364

The accompanying notes are an integral part of these financial statements.

CEMETERY OPERATION 1983

Checking Account Transactions

	INCOME	EXPENSES
Checkbook Balance (Dec. 31, 1982)	\$ 1,317.90	\$
Transferred from Savings Acct. to Checking	7,162.70	
Interest from NOW Checking Acct.	99.42	
Cemetery Lot Sales	1,400.00	
Town Yearly Appropriation		
Labor		\$ 5,711.16
Social Security		820.32
Workmen's Compensation Insurance		333.00
Flowers		80.00
Salmon Falls Village Water Dist.		34.00
N.H. Municipal Unemployment Comp. Fund		61.22
Office Supplies, Equip. & Services		269.01
Repairs & Improvements		346.28
Equipment Use Fees		1,250.00
Service Charge on Checking Acct.		16.05
Checkbook Balance (Dec. 31, 1983)		1,058.53
	\$ 9,980.02	\$ 9,980.02

CEMETERY SAVINGS ACCOUNT REPORT

Bal. of Investment Cert. & Savings Acct. (Dec. 31, 1982)	\$113,843.72	
Revenue from Sales of Petpetual Care	1,250.00	
Int. from Investment Cert.	10,224.53	
Int. from Regular Savings Acct.	447.35	
Transfers from Savings to Checking		\$ 7,162.70
Sub Total	\$125,765.60	
Less withdrawal		\$ 7,162.70
Bal. of Savings Acct. & Investment Cert. (12/31/83)	\$118,602.90	

TOWN OF ROLLINSFORD

Statement of Long Term Indebtedness, showing Annual Maturities of
Principal & Interest as of December 31, 1983

Town Hall Renov. 6.5%

Amount Original Issue	\$75,000
Date of Original Issue	Aug. 6, 1976
Principal Payable	August 6
Interest Payable	Feb. 6-Aug. 6
Payable to	Gr. St. Nat'l

Maturities

Year Ending	Prin.	Int.
December 31, 1984	7,500	1,462.50
December 31, 1985	7,500	975.00
December 31, 1986	7,500	487.50
TOTALS	22,500	2,925.00

TOWN OF ROLLINSFORD

Debt Service Schedule for \$196,000 Bonds
Sewer Bonds Nos. 1-40 @ \$5,000 each Rate 3.80%
Date 12/1/60 Denomination \$5,000 Coupon Amount \$95,000

Due Date	Outstanding	Principal	Interest	Total
6/1/84	25,000	10,000	475	10,475
12/1/84	15,000		285	285
6/1/85	15,000	10,000	285	10,285
12/1/85	5,000		95	95
6/1/86	5,000	5,000	95	5,095
	65,000	25,000	1,235	26,235

Debt Service Schedule for \$225,000 Bonds
Sewer Bonds Nos. 1-45 @ \$5,000 each, Rate 4.25%
Date 4/1/69 Denomination \$5,000 Coupon Amount \$106.25

4/1/84	50,000		1,062.50	1,062.50
10/1/84	50,000	10,000	1,062.50	11,062.50
4/1/85	40,000		850.00	850.00
10/1/85	40,000	10,000	850.00	10,850.00
4/1/86	30,000		637.50	637.50
10/1/86	30,000	10,000	637.50	10,637.50
4/1/87	20,000		425.00	425.00
10/1/87	20,000	10,000	425.00	10,425.00
4/1/88	10,000		212.50	212.50
10/1/88	10,000	10,000	212.50	10,212.50
	300,000	50,000	6,375.00	56,375.00

ROLLINSFORD SCHOOL DISTRICT

Debt Service Schedule for \$150,000 Bonds
School Bonds Nos. 1 to 30 @ \$5,000 each, Rate 3.20%
Dates 5/1/65 Denomination \$5,000 Coupon Amount \$80,000

Due Date	Outstanding	Principal	Interest	Total
5/1/84	10,000	5,000	160	5,160
11/1/84	5,000		80	80
5/1/85	5,000	5,000	80	5,080
	20,000	10,000	320	10,320

**SUMMARY OF
1983 Appropriations & Expenditures
and 1984 Proposed Budget**

Classification	1983 Budget	1983 Expended	1984 Dept. Recommended	1984 Selectmen Recommended	1984 Budget Recommended
Town Officers' Salaries	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,550.00	\$ 5,550.00
Town Office Salaries	13,180.00	12,811.94	13,818.00	13,818.00	13,818.00
Town Office Fringe Benefits	2,956.22	2,928.84	3,225.55	3,225.55	3,225.55
Town Officers' Expenses	10,000.00	8,948.68	10,400.00	10,400.00	10,400.00
Town Hall Maintenance	9,060.00	5,745.07	9,280.00	9,280.00	8,780.00
Town Hall Insurance	641.00	1,377.00	1,468.00	1,468.00	1,468.00
Elections & Registrations	490.00	675.59	1,140.00	1,140.00	1,140.00
Mapping & Appraisal	3,400.00	4,503.97	3,500.00	3,500.00	3,500.00
Hydroplant	1,100.00	172.06	1,190.00	1,190.00	1,190.00
Bonds	370.00	337.00	337.00	337.00	337.00
Police Salaries	68,326.00	70,036.41	77,658.00	74,329.26	74,329.26
Police Expenses	15,650.00	12,646.71	16,600.00	16,125.00	15,263.50
Cruiser Insurance	695.00	695.00	874.00	874.00	874.00
Police Fringe Benefits	21,780.04	21,652.47	23,454.02	23,984.28	23,984.28
Animal Control Program	1,950.30	2,140.88	3,562.29	2,672.10	2,572.10
Fire Department	15,530.00	15,398.07	15,280.00	14,230.00	14,180.00
Fire Station Maintenance	5,860.00	4,395.62	5,860.00	5,860.00	5,260.00
Fire Dept. Employee Ins.	930.00	90.00	1,266.00	1,266.00	1,266.00
Fire Dept. Property Ins.	483.00	562.00	1,199.00	1,199.00	1,199.00
Fire Dept. Vehicle Ins.	2,006.00	2,006.00	2,038.00	2,038.00	2,038.00
Tires for LaFrance	.00	.00	1,000.00	1,000.00	1,000.00
12 Volt System.	.00	.00	400.00	400.00	.00
Page System	.00	.00	4,250.00	.00	4,250.00
Highway Salaries	21,086.00	17,876.73	22,040.30	22,040.30	22,040.30
Highway Fringe Benefits	5,841.12	4,439.91	4,768.49	4,768.49	4,768.49
Highways, Repairs & Maint.	3,500.00	4,431.84	3,500.00	3,500.00	3,500.00

Classification	1983		1983		1984 Dept.		1984 Selectmen		1984 Budget	
	Budget	Expended	Recommended		Recommended		Recommended		Recommended	
Highways, Supplies (Summer & Winter)	\$ 1,000.00	\$ 862.92	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Highways, Gas & Oil	4,300.00	2,812.38	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,300.00	
Town Shed Maintenance	2,335.00	1,525.20	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,225.00	
Town Shed Insurance	529.00	529.00	529.00	529.00	529.00	529.00	529.00	529.00	529.00	
Truck Body Repair	950.00	3,076.84	.00	.00	.00	.00	.00	.00	.00	
Mobile Radios	.00	.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	
Town Road Aid	302.90	.00	.00	.00	.00	.00	.00	.00	.00	
General Highway Subsidy	8,483.73	6,046.34	.00	.00	.00	.00	.00	.00	.00	
Added Highway Subsidy	5,469.94	3,467.52	.00	.00	.00	.00	.00	.00	.00	
Highway Block Grant	.00	.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	
Highway Vehicle Insurance	1,908.00	1,908.00	1,661.00	1,661.00	1,661.00	1,661.00	1,661.00	1,661.00	1,661.00	
Lamprey Solid Waste	17,501.00	18,305.12	19,938.79	19,938.79	19,938.79	19,938.79	19,938.79	19,938.79	19,938.79	
Care of Dump	500.00	543.80	500.00	500.00	500.00	500.00	500.00	500.00	500.00	
Lakes Region Disposal	21,400.00	20,403.56	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Street Lighting	21,125.00	20,967.85	21,125.00	21,125.00	21,125.00	21,125.00	21,125.00	21,125.00	21,125.00	
Industrial & Conservation Comm.	200.00	100.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	
Civil Defense	100.00	.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
Planning Board	600.00	371.20	900.00	900.00	900.00	900.00	900.00	900.00	900.00	
Zoning Board of Adjustment	600.00	1,304.25	600.00	600.00	600.00	600.00	600.00	600.00	600.00	
Care & Removal of trees	950.00	.00	950.00	950.00	950.00	950.00	950.00	950.00	950.00	
Tri-Area Visiting Nurse	3,014.00	2,898.72	3,014.00	3,014.00	3,014.00	3,014.00	3,014.00	3,014.00	3,014.00	
South Berwick Rescue	3,000.00	3,000.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
Vital Statistics	50.00	.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	
Contingency Fund	3,000.00	199.50	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
Old Age Assistance (OAA)	7,000.00	3,135.41	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	
Local Welfare	2,000.00	1,230.21	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
Veteran's Aid	750.00	.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	
Juvenile Court Placement	4,000.00	796.15	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
Memorial Day Expenses	800.00	661.35	800.00	800.00	800.00	800.00	800.00	800.00	800.00	
Parks	390.00	148.41	389.00	389.00	389.00	389.00	389.00	389.00	389.00	

Classification	1983		1983		1984 Dept.		1984 Selectmen		1984 Budget	
	Budget	Expenditures	Recommended	Recommended	Recommended	Recommended	Recommended	Recommended	Recommended	Recommended
Recreation	\$ 2,005.00	\$ 2,076.36	\$ 2,073.00	\$ 2,073.00	\$ 2,073.00	\$ 2,073.00	\$ 2,073.00	\$ 2,073.00	\$ 2,073.00	\$ 2,073.00
Hydrant	3,520.00	4,340.00	3,840.00	3,840.00	3,840.00	3,840.00	3,840.00	3,840.00	3,840.00	3,840.00
Cemeteries	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
Damages & Legal Fees	3,000.00	2,150.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Adv., Reg. & Mun. Assoc.	2,020.00	2,036.56	2,020.00	2,020.00	2,020.00	2,020.00	2,020.00	2,020.00	2,020.00	2,020.00
Interest on debt	7,296.00	5,796.00	4,347.50	4,347.50	4,347.50	4,347.50	4,347.50	4,347.50	4,347.50	4,347.50
Principal on debt	30,500.00	30,500.00	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00
Capital Expenditures	48,000.00	46,951.06	71,000.00	71,000.00	71,000.00	71,000.00	55,000.00	55,000.00	60,000.00	60,000.00
TOTALS	\$ 419,234.25	387,815.50	\$ 471,820.94	\$ 471,820.94	\$ 446,357.27	\$ 452,645.77				

PROPERTY TAXES ASSESSED IN ROLLINSFORD FOR THE YEAR 1983

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Abbott, Richard & Solange	\$ 39,000	\$	\$1,670.00	\$
Adams, Kathleen	24,500		1,049.00	
Adams, John & Laura	14,700		629.00	
Aikens, James & Margaret	69,400*	50	2,971.00	
Aikman, Marion	3,400		146.00	
"	33,000		1,413.00	
"	2,900*		124.00	
"	3,900*		167.00	
"	1,500*		64.00	
"	1,900*		82.00	
"	1,000*		43.00	
"	800*		34.00	
"	65,800*		2,817.00	
"	900*		39.00	
Anderson, Jerry/Brown, Earl	6,400*		274.00	
"	1,300*		56.00	
"	47,800		2,046.00	
"	16,600		711.00	
Anderson, Jerry & Joanne	500*		21.00	
"	48,300	50	2,018.00	
"	15,400		659.00	
Angelopoulos, Theodora	92,900	50	3,927.00	
Angelopoulos, Frank	20,400		873.00	
Arkwell, David & Lona	33,400		1,430.00	
Arnault, Gerald & Lois	24,100	50	982.00	
Arthur, Jeffrey & Jane	52,200		2,235.00	
Athans, John & Anne	35,100	50	1,453.00	
Austin, Michael	16,900		723.00	
Ayer, Paul & Carmen	59,500		2,547.00	
Ayer, Paul & Pamela	20,000	50	806.00	
Arsenault, Richard	21,500		920.00	
Ashburner, Gordon & Mrs.	39,200		1,678.00	
Argue, James & Katherine	23,900		1,023.00	
Bandouveres, Gary	41,200		1,764.00	
Bandouveres, George & Mary	11,500		492.00	
"	49,700	50	2,078.00	
"	28,400		1,216.00	
Barrows, Everett & Ellen	26,000		1,113.00	
Barry, Frederick & June	65,400	50	2,750.00	
Beaudet, Roland & Rachel	36,900	10,000	1,152.00	
Bateman, Evelyn	7,200		308.00	
Bergmann, Gloria	13,300		569.00	
Bell, David & Glenna	34,000	50	1,406.00	
Belliveau, Melase & Adele	17,400	20,000	.00	
Bennett, Patricia	21,800	50	883.00	
Berge, Eivind & Judy	34,100		1,460.00	
Bergeron, Gary & Rose	24,800		1,062.00	
Berry, Thomas & Monique	19,800		848.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Bertrand, Robert & Patricia	\$ 21,600		\$ 925.00	
Bertrand, Robert & Lucette	23,200	50	943.00	
Bertrand, Gerard, & Julie	9,000		385.00	
Berube, Arthur & Aurore	28,900	10,000	809.00	
Berube, Clara & Celia	11,700	20,000	.00	
Berube, Eugene & Annette	22,900	10,000	552.00	
Bickford, Charles & Mrs.	18,000	50	721.00	
Bickford, Merle & Carleen	36,500	50	1,513.00	
Bisier, Diogene & Annette	29,400		1,259.00	
Bisson, Elliott & Margaret	29,500	50	1,213.00	
Bisson, Joanne	20,100		860.00	
Bisson, Marion	5,500	20,000	.00	
Bisson, Robert & Joanne	30,900	50	1,273.00	
Bisson, Ronald & Joan	40,300		1,725.00	
Bigos, Donald & Joan	29,400		1,259.00	
Blair, Robert & Mary	25,800	50	1,054.00	
Blais, Adolphus & Mrs.	29,800	50	1,226.00	
Blais, Henry & Katherine	28,200	50	1,157.00	
Blais, Maurice & Rachel	27,500		1,177.00	
Blier, Clarence & Mrs.	34,000		1,456.00	
Blouin, Inc.	164,900		7,059.00	
Bolduc, Kenneth & Patricia	30,600		1,310.00	
"	27,400	50	1,123.00	
Bolian, Charles & Donna	55,000		2,355.00	
Boothby, Gerald & Louise	1,100		47.00	
"	37,400		1,601.00	
Borretti, Robert & Rosemary	41,100		1,759.00	
Boston & Maine RR	8,200		351.00	
"	5,500		235.00	
"	1,000		43.00	
"	1,300		56.00	
Boucher, Louis & Claire	37,500		1,605.00	
Bourque, Armand & Theresa	22,900	50	930.00	
Bouthiette, James & Mary	6,400		274.00	
"	6,400		274.00	
Boewe, Florence	17,000		728.00	
Bradbury, Richard & Carol	29,600	50	1,217.00	
Bradley, Helen	78,300		3,352.00	
"	4,900		210.00	
Bridges, George & Mary	29,300	50	1,204.00	
Brock, Chester	22,600		968.00	
Brodeur, Leo & Michelle	44,800	50	1,868.00	
Brodeur, Roger & Patricia	26,600	50	1,089.00	
Brown, Raymond & Alice	18,400		788.00	
Brown, Robert & Charleen	26,200		1,122.00	
Brown, Robert & Susan	46,000		1,969.00	
Brown, Robert & Jeanne	4,600		197.00	
Brown, Steven	49,200*		2,106.00	
Brown, Ronald & Sandra	26,400		1,130.24	
"	25,700		1,100.00	
Brown, Michael & Nancy	23,000		985.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Brunelle, Raymond & Mrs.	\$ 35,800	50	\$1,483.00	
Brunelle, Robert & Mernadette	35,300		1,511.00	
Brunet, Clarence & Sandra	29,500	50	1,213.00	
Bryant, Harriet	26,500		1,134.00	
Burke, Dennis & Margaret	13,300		569.00	
Burke, John & Kathleen	37,600	50	1,560.00	
Burnham, Harold & Fannie	17,500		749.00	
Burr, Alonzo & Ruth	45,400		1,944.00	
Bryan, Wallace & Jennifer	36,900		1,580.00	
Burke, Raymond & Beatrice	14,700		629.00	
Chamberlain, Brian	8,700		372.00	
Canney, Rachel	29,500		1,263.00	
Caouette, Joseph & Ida	37,500	7,500/50	1,555.00	
Carignan, Ronald & Janice	20,600	50	832.00	
Caron, Gerard & Dorothy	33,000		1,413.00	
Caron, Paul & Linda	40,400		1,730.00	
Carr, Roland & Judy	32,300	50	1,333.00	
Carroll, S.G.	31,300		1,340.00	
Cashman, William & Barbara	25,400	50	1,037.00	
Cass, Harley & Theresa	23,500	50	956.00	
Catalfo, Vinenza & Joseph	47,200	10,000/50	1,542.00	
Catino, Andrew & Dorothy	35,000		1,498.00	
Chabot, Denis & Janet	29,600	50	1,217.00	
Chabot, Raymond	17,800		762.00	10.00
Chagnon, Robert & Alice	26,100	50	1,067.00	
Charette, Sylvio & Mrs.	16,300	15,000	56.00	
Charpentier, Albert & Marie	32,900	50	1,358.00	
Chase, Antonia	23,500	10,000/50	528.00	
"	16,200		694.00	
Chase, Earl R. & Earl D.	34,900		1,494.00	
Chenard, Gerard & Lea	38,600	10,000	1,224.00	
Cheney, Harland & Geraldine	2,000		86.00	
"	22,700	50	922.00	
Cheney, Marlene	23,700		1,015.00	
Cheney, Mary	28,600		1,224.00	
Child, Thomas & Barbara	41,600		1,781.00	
Cingolani, William	37,100		1,588.00	
Clavette, Norman	26,700		1,143.00	
Cleary, Robert & Brenda	24,700		1,057.00	
Colprit, Stephen & Phoebe	22,700		972.00	
Constine, Fred & Jean	23,900	50	973.00	
Cormier, Delia	38,400		1,644.00	
Cote, Robert & Leontine	24,900	50	1,016.00	
Courser, Frederick	29,300		1,254.00	
"	1,500		64.00	
"	1,100		47.00	
"	1,700		73.00	
Courteau, Andy Jr.	398,600		17,064.00	
Couture, Roland	15,400		659.00	
Croteau, Albert & Linda	34,600		1,481.00	
Croteau, Eva	19,300	20,000	.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Croteau, John & Carole	\$23,500		\$1,006.00	
Croteau, Joseph & Grace	18,100	50	725.00	
Crowell, Frank & Agnes	30,000	10,000	856.00	
Cullen, Robert & Fernande	31,100	50	1,281.00	
Cunningham, John & Linda	30,200		1,293.00	
Corliss, Dennis & Karen	31,900		1,366.00	
Curran, Gerard & Judith	4,800		205.00	
Curtis, Corydon & Shirley	40,000		1,712.00	
Cushman, James & Linda	47,600	50	1,986.00	
Cunningham, Russell & Janet	29,700		1,271.00	
Calivas, Chris & Beverly	80,000		3,425.00	
Couture, Marc	9,200		395.00	
Crosier, Philip & Mary	36,200		1,550.00	
Cogdill, Timothy & Linda	36,700		1,571.00	
Cioffi, Samuel & C. Sheridan	68,500		2,932.00	
"	70,000		2,997.00	
"	1,200		51.00	
"	1,300		56.00	
"	1,400		60.00	
Daeris, Eunice	54,500		2,333.00	
"	600		26.00	
Dagenais, George & Lorraine	28,100	50	1,153.00	
Daigle, Leonard & Amanda	36,600		1,567.00	
Damart Thermawear Inc.	16,300		698.00	
"	8,600		368.00	
"	285,800		12,235.00	
"	155,800		6,670.00	
Davis, Edgar & Hazel	11,300	50	434.00	
Davis, Glen & Charlotte	11,200		479.00	
"	2,900		124.00	
Davis, Henrietta	26,400	20,000	.00	
Day, Edward & Beatrice	56,300		2,410.00	
Day, Richard & Jane	40,300	50	1,675.00	
Dearborn, Howard & Mrs.	11,400	50	430.00	
"	13,600		582.00	
Demaris, Paul & Maureen	26,200		1,122.00	
Demers, Joseph	1,500		64.00	
Demers, Robert & Patricia	31,300		1,340.00	
DeRoy, Raoul & Edna	17,400		745.00	
Dickinson, Alan & M. Brianne	40,000		1,712.00	
Dionne, Albert & Beverly	31,900	700	666.00	
Dionne, Charles & Nancy	23,300	50	947.00	
Dionne, Jean & Doris	17,700	50	708.00	
Dionne, Norman & Marie	26,300	10,000	698.00	
Dionne, Sally	17,600		753.00	
Dodge, Guy & Geraldine	25,900		1,109.00	
Dodier, Richard & Louise	40,400	50	1,608.00	
"	29,000		1,241.00	
Dodier, Joseph & Lillian	28,800	50	1,183.00	
Dodier, Paul & Gwendolyn	3,500		150.00	
"	30,000	50	1,234.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Doe, Estate of Abbie	\$ 62,700		\$2,684.00	
Doherty, Eleanor	44,500	50	1,855.00	19.00
Donahue, William & Mabel	44,700	50	1,864.00	
Doucette, Anita	35,400		1,515.00	
Dover, City of	7,500		321.00	
"	12,300		527.00	
"	3,000		128.00	
Dover Doctor's Park	900		39.00	
Dover Shopping Plaza	14,800		634.00	
Doyon, Norman & Andrea	30,400		1,301.00	
Drake, Charles & Ruth	25,400	50	1,037.00	
Dover, City of	2,400		103.00	
Dickau, Richard & Lucy	22,100		946.00	
Dube, Noel & Antoinette	23,800		1,019.00	
Dubois, John & Gertrude	40,800	50	1,697.00	
Ducharme, Ronald & Joyce	43,500		1,862.00	
Duchesneau, Guy & Gertrude	24,700		1,057.00	
Duchesneau, Jeannette	24,900		1,066.00	
Dudley, Theresa	16,500		706.00	
"	700		30.00	
Duhaime, Maurice & Mrs.	33,300	50	1,376.00	
Dukes, Thomas & Gaynell	30,000		1,310.00	
Dumais, Ronald & Monica	28,700	50	1,179.00	
Demers, Raymond & Lorraine	32,100		1,374.00	
Duncan, Patricia	28,300		1,212.00	
Earle, Helen	33,300		1,426.00	
"	30,500		1,306.00	
Eastman, Harold & Florence	20,700	50	836.00	
Ebbson, Louis & Lena	21,100	10,000/50	425.00	
"	2,500		107.00	
Economos, Anthony & Bernice	25,500	50	1,042.00	
Economos, George	16,800		719.00	
Economos, Lewis & Mrs.	24,600	50	1,003.00	
Eighmey, Stephen & Cynthia	27,500		1,177.00	
Eldridge, Lester & Evelyn	22,500		963.00	
Ellis, Thomas & Kathleen	16,700		715.00	
Ellis, Willard & Pearl	20,800		890.00	
Emack, Paul & Sandra	28,600		1,224.00	
Emerson, Mrs. George	67,700		2,898.00	
"	41,100		1,759.00	
Eliades, Alexander	123,600		5,291.00	
Emery, Harley	33,400		1,430.00	
Emond, Raymond & Alice	18,100	10,000/50	297.00	
England, Albert & Phyllis	33,500	50	1,384.00	
Estes, Philip & Joanne	36,500		1,563.00	
Estes, Walter & Muriel	25,100	50	1,075.00	
Estes, Albert & Elizabeth	5,200		223.00	
"	61,800		2,646.00	
Edgecomb, Randolph & Heidi	10,800		462.00	
Fager, Charles & Vasiliki	28,300	50	1,162.00	
Fenton, Joseph	37,500		1,605.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Fermanis, Arthur & Helen	\$ 26,100		\$ 1,117.00	
Fermanis Estate	45,000		1,926.00	
Fieldsend, Gary & Pamela	27,200		1,164.00	
Fisher, Walter	3,400		146.00	
"	3,200		137.00	
Fleming, William & Anne	33,400	50	1,480.00	
Flynn, Paul	41,500		1,777.00	
Flynn, Ruth & Timothy	109,100		4,671.00	
"	48,600		2,081.00	
"	48,400		2,072.00	
"	46,600		1,995.00	
"	47,800		2,046.00	
"	50,200		2,149.00	
Fogarty, Anselm & Ida	20,000	50	806.00	
Fogarty, Richard & Patricia	28,200	50	1,157.00	
Ford-Smith, Herbert & Mrs.	51,300*		2,196.00	
Fortier, Robert	5,400		231.00	
Foss, Harold & Denise	32,000	50	1,320.00	
Foxlow, William & Jeannette	22,900	50	930.00	
Franklin, Mabel	18,700*		801.00	
"	9,500*		407.00	
"	400*		17.00	
"	5,600*		240.00	
Freeland, Frank & Donna	29,100		1,246.00	
Frost, Ruth	23,200	15,000	.00	
Fisher, Clara	36,000		1,541.00	
Gadoury, Maria	24,200	15,000/50	344.00	
Gagne, Ch. & Charlotte	31,400	50	1,294.00	
Glasgow, Melissa	5,200		223.00	
Gagnon, Fernand & Irene	33,400	50	1,380.00	
Gagnon, Norman & Wanda	26,600		1,139.00	
Gagnon, Laurent & Maureen	59,800	Total	.00	
Gagnon, Victor & Alice	37,600		1,610.00	
Gagnon, Victor & Laurent	2,300		98.00	
Gainty, Thomas & Geralda	67,500	50	2,840.00	
Gaiser, Bernard, & Victoria	28,900		1,237.00	
Galanes, Paul & Linda	29,900		1,280.00	
Galeota, Anthony & Julia	52,400		2,243.00	
Gallant Industries	29,500		1,263.00	
Gagnon, Richard	13,200		565.00	
Garneau, Dan & Darlene	28,700		1,229.00	
Garneau, Maurice & Elaine	29,600		1,267.00	
Garrett, Edward & Helen	53,700		2,299.00	
Garrett, John & Lee	56,500		2,419.00	
Garrison Hill Greenhouse	2,900		124.00	
Gessis, John	600		26.00	
Gibbas, Doris	29,700	700	571.00	
Gibbas, Michael	28,600		1,224.00	
Gilbert, Edward & Mary	45,600		1,952.00	
Gerard, Theophil & Irene	22,400		959.00	
"	28,600	50	1,174.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Giroux, Marcel & Agnes	\$ 31,700		\$ 1,357.00	
"	26,700	50	1,093.00	
Giroux, Trefle J.	16,300		698.00	
Glovinski, William & Doris	34,300		1,468.00	
Glovinski, Edward & Lorraine	46,400		1,986.00	
"	8,700		372.00	
"	30,200	50	1,243.00	
Glovinski, Keith	31,200		1,336.00	
Gonya, Joseph & Venise	27,900	50	1,144.00	
Goodrich, Chester & Helen	61,000		2,611.00	
Gordon, Neal & Judith	23,600		1,010.00	
Gosselin, Richard & Julie	30,800		1,319.00	
Goudouros, Richard & Charlene	34,000	50	1,406.00	
Goulet, Noel & Rachel	26,600	50	1,089.00	
Granite State Nat'l Bank	146,100		6,255.00	50.00
Granite State Savings (Southeast)	8,300		355.00	
Granite State Savings (Southeast)	129,900		5,561.00	
Grant, Alan & Carolyn	37,800	50	1,568.00	
Grassi, Mona	25,300		1,083.00	
Gray, Francis & Louise	24,400	50	995.00	
Green, Dorothy	35,400		1,515.00	
"	2,700		116.00	
Greenaway, Florence	31,100		1,331.00	
Gregorakos, Paul	35,500		1,520.00	
Grimmer, Jean	29,100		1,246.00	
Grommet, Leslie	34,700		1,486.00	-
Grass, Wesley & Shirley	17,300		741.00	
George, Sybil	11,100		475.00	
Gray, Robert	6,000		257.00	
Haines, Lloyd & Clara	23,500		1,006.00	
Hale, Richard & Edna	30,400	50	1,251.00	
Halteman, Evelyn	31,200	50	1,286.00	
Hamel, Dennis & Catherine	32,400		1,387.00	
Hamel, George	30,800		1,319.00	
Hammond, Howard & Leona	21,200		908.00	
Hammond, Howard & Nancy	25,400		1,087.00	
"	4,000		171.00	
Hammond, William & Dorothy	27,900	50	1,144.00	
Hannon, George T.	9,800	50	370.00	
Hanson, Paul & Dorothy	16,200	10,000	265.00	
Hapgood, Earl & Mona	20,300	50	819.00	
Hardy, Thomas & Donna	27,600		1,182.00	12.00
Hargreaves, Ronald & Joan	30,500	50	1,256.00	
Hendrix, Ralph & Bernice	34,400	50	1,423.00	
Hickey, Catherine	37,200		1,593.00	
Hill, Richard	33,900	50	1,401.00	
"	2,700		116.00	
Hodgdon, Stuart & Constance	27,500		1,177.00	
Holmstrom, Paul & Alice	21,000	50	849.00	
Hopkins, Edward & Barbara	21,900		938.00	
Houde, Norman & Betty	15,600		668.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Huber, Walter & Lydia	\$ 6,800		\$ 291.00	
Huff, James & Andrea	25,100		1,075.00	
Hutchinson, Lawrence & Susan	28,100	50	1,153.00	
Hanrahan, Pamela	31,000		1,327.00	
Harmon, Daniel	17,100		732.00	
Iorio, Anthony & P. Young	28,100		1,203.00	
Jackson, Ann	4,400		188.00	
Jacobson, Merle & Jacquelyn	23,100	50	939.00	
Janco Realty	520,900		22,300.00	
Janco Realty	7,000		300.00	
Janetos, Andrew & Eleanor	95,100		4,071.00	
Janetos, George	29,700		1,271.00	
Janetos, Geo. Lewis, & Paul	14,700		629.00	
Janetos, George & Marjorie	19,500		835.00	
"	60,800		2,603.00	
Janetos, Lewis & Eleanore	66,500	50	2,797.00	
Janetos, Mrs. Evangelos	71,600		3,065.00	
"	15,400		659.00	
Janetos, Paul & Christine	60,200		2,577.00	
Janetos, Simeon	1,900		81.00	
Jankowski, Leonard & JanLee	31,500		1,349.00	
"	58,500		2,504.00	
Jansen, Edmund & Sandra	53,800	50	2,253.00	
Jansson, Richard & Catherine	29,300	50	1,204.00	
Jasiek, Mamie	33,700	50	1,393.00	
Javane, Faith	35,200		1,507.00	
Jean, Gerald	3,900		167.00	
"	57,700		2,470.00	
Johnson, Alton & Barbara	37,900	50	1,572.00	
Joncas, Paul	31,100	50	1,281.00	
Joncas, Richard & Grace	19,200	50	772.00	
Joncas, Rita	27,100	50	1,110.00	
Jones, Raymond	64,100	50	2,694.00	
Jordan, Margaret	19,900		852.00	
Janetos, Lewis, Rollins & Wm.	9,500		407.00	
Kallay, John	41,700	50	1,735.00	
Karkos, Robert & Janice	58,000		2,483.00	
Karz, John	30,800	50	1,269.00	
Keefe, Joseph & Carol	34,500		1,477.00	
"	4,400		188.00	
Kelly, John & Joan	27,100	50	1,110.00	
Kenyon, Jack & Donna	27,000		1,156.00	
Kilty, Raymond & Alice	34,000	50	1,406.00	
Kimball, Larry & Virginia	33,600		1,438.00	
King, Martha	23,000		985.00	
Kennamar, Betty	30,200		1,293.00	
Kleven, R. & P. Jacobson	4,100		176.00	
Knowles, Harold Jr. & Gail	27,200		1,164.00	
Knowles, Harold & Opal	9,300	10,000/50	.00	
"	3,500		150.00	
"	22,100		946.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Kathios, Steven & Michelle	\$ 24,000		\$ 1,027.00	10.00
Kemp, Linda	31,300		1,340.00	
Labbe, Frank & Jacqueline	39,200		1,678.00	
Labbe, Helen	39,700		1,700.00	
Labranche, Richard & Barbara	19,900		852.00	
Labrecque, Albert & Madeleine	30,200	50	1,243.00	
Labrecque, Anna	20,600	10,000/50	405.00	
Labrecque, Joseph & Ina	36,700	10,000/50	1,093.00	
LaCasse, Robert	53,700		2,299.00	
LaCasse, R. & A. LaMarca	34,200		1,464.00	
Laliberte, Armand & Joan	56,000*	50	2,347.00	
LaMarca, Ann	37,400	50	1,551.00	
Lambert, Peter & Laurie	30,400		1,301.00	
Lampesis, James	43,800		1,875.00	
Lampesis, Peter & Kathleen	15,900*		681.00	
"	66,100	50	2,780.00	
Lampesis, Theodore & Margaret	40,000	50	1,662.00	
Lampros, Charles & Constance	26,600	50	1,089.00	
Lampros, John & Sharon	29,900		1,280.00	
Lancaster Estates	1,100		47.00	
"	2,000		86.00	
"	400		17.00	
"	200		9.00	
"	200		9.00	
"	200		9.00	
"	400		17.00	
"	200		9.00	
"	200		9.00	
"	300		13.00	
"	1,100		47.00	
"	300		13.00	
"	300		13.00	
"	200		9.00	
Landgraf, Kenneth & Nancy	33,900		1,451.00	
Landry, Florida	18,600	10,000	368.00	
Langdon, Robert & Lorraine	31,100	50	1,281.00	
Larkin, Lawrence & Judith	45,000	50	1,876.00	
Larochelle, Robert & Fabiola	21,200		908.00	
Lauze, Jos. R. & Myra	27,100	50	1,110.00	
Lauze, Jos. M. & Bonnie	24,000	50	977.00	
Lawry, Henry & Laura	37,600	50	1,560.00	
Leclerc, Ronald & Joan	37,000		1,584.00	
Legere, Paul & Rita	37,400	50	1,551.00	
Lemay, Richard & Sandra	21,900	50	888.00	
Lennon, Ernest Jr. & Ruth	26,300		1,126.00	
Lennon, Robert & Muriel	30,300		1,297.00	
Lepage, Delphis	36,000		1,541.00	
Lepage, Lionel & Beatrice	22,000	50	892.00	
Lepage, Roger & Beverly	44,800		1,918.00	
"	35,400		1,515.00	
"	23,000		985.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Leslie, Linwood & Ethel	\$ 22,900	50	\$ 930.00	
Lesniak, John & Marylou	31,100	50	1,281.00	
Lesniak, Joseph & Mary	23,300		997.00	
Letarte, Armand & Anne	28,700		1,229.00	
Letendre, Roland & Janet	28,400	50	1,166.00	
Leuchs, Geo. & Elizabeth	42,100		1,802.00	
"	21,600		925.00	
Levasseur, June	23,300		997.00	
Levy, Richard & Shelly	32,500		1,391.00	
Lewis, Ernest & Dorothy	10,700	50	408.00	
Lindbom, Mrs. Arnold	26,900		1,151.00	
Locke, Ira	33,200		1,421.00	14.00
Long, Timothy & Janice	42,900		1,837.00	
Lord & Keenan	8,100		347.00	
"	12,600		539.00	
Lord, George & Shirley	23,200	10,000	565.00	
Lord, Heirs of Lena	28,100		1,203.00	
Lord, Henry & Ella	28,800	50	1,183.00	
Lord, Jeannine	29,700		1,271.00	
Lover, Lawrence	6,400		274.00	
"	34,200	50	1,414.00	
Lucier, Raymond & Janice	36,400		1,558.00	
Lewis, Gary & Claudette	18,900		809.00	
Linnemeyer, Brigit & David	20,400*		873.00	
Lambert, Lydia & G. Rubin	32,200		1,378.00	
MacIntyre, Ch. & Florence	28,300	50	1,162.00	
Mahoney, Lawrence & Nancy	29,200	50	1,200.00	
Mairs, R. & E. O'Brien	49,600		2,123.00	
Maixner, Daniella	35,800		1,533.00	
Malerba, Frank & Collette	30,400	50	1,251.00	
Mallen, Beulah	1,200		51.00	
Mandych, Peter & Jean	42,100		1,802.00	
Mansfield, Ch. & Glenda	28,700		1,229.00	
Mantos, Peter & Penny	43,300	50	1,804.00	
Marshall, Philip & Mrs.	26,200	50	1,072.00	
Marston, Frederick	28,700		1,229.00	
"	2,700		116.00	
Marston, George & Louise	1,700		73.00	
Marston, Thomas & Lynn	21,200		908.00	
Matthews, Margaret	68,700*		2,941.00	
McClendon, Kenneth & Ida	46,300	50	1,932.00	
McCann, Edward & Clara	23,300	50	947.00	
McElheny, Victor	32,500		1,391.00	
Marcotte, Doris & Robert	38,100		1,631.00	
McKenney, Richard	47,100		2,016.00	
McKenzie, Donald & Mrs.	40,600		1,738.00	
"	4,300		184.00	
McMahon, Hugh	15,800		676.00	
Merchants National Bank	9,500		407.00	
Merrill, Alvin & Mrs.	25,000	50	1,020.00	
Meserve, Joseph & Lorraine	27,200	50	1,114.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Methvin, Thomas	\$ 23,400		\$ 1,002.00	
Michaud, Clement & Louiselle	40,300	50	1,675.00	
Michaud, Laurent & Berthilde	28,300	50	1,162.00	
Michaud, Marguerite	43,800	50	1,825.00	
Michaud, Oscar & Virginia	25,700	50	1,050.00	
Michaud, Roger & Hope	35,800		1,533.00	
Mick, Samuel & Carol	23,500		1,006.00	
"	20,100		860.00	
"	36,900		1,580.00	
Miller, Russell & Shirley	36,200		1,550.00	
Miller, Wayne & Carol	23,500		1,006.00	
Minichiello, Joseph & Eva	32,400		1,387.00	
Mitchell, Basil & Lydia	19,800	50	798.00	
Mitchell, Garth & Janice	32,400	50	1,337.00	
Mitchell, Gary & Paulette	29,700	50	1,221.00	
Molleur, Theresa	23,200		993.00	
Morang, Duncan & Frances	40,800	50	1,697.00	
Morest, Rhea	29,000		1,241.00	
Morest, Roland & Janet	25,500	50	1,042.00	
Morest, Roland	19,400	50	781.00	
Morgridge, Robert & Joan	26,200	50	1,072.00	
Morin, Fabiola	32,800	10,000	976.00	
Morin, Hector & Marie	28,000	50	1,149.00	
Morin, Leonard & Genevieve	25,400		1,087.00	
Morris, Estate of Dr.	9,100*		390.00	
"	4,500*		193.00	
"	100,300*		4,294.00	
"	61,900		2,650.00	
"	3,800		163.00	
"	43,200*		1,849.00	
"	28,500*		1,220.00	
Morrisette, David & G. Vahey	27,300	700	469.00	
Mucci, Frederick & Eileen	51,700	50	2,163.00	22.00
Mulligan, Charles & Deborah	5,900		253.00	
Mulligan, Peter & Janice	4,600		197.00	
Murphy, James & Alice	24,300		1,040.00	
Murphy, Edward & Beverly	39,400	50	1,637.00	
Meegan, Robert & Janet	42,800		1,832.00	
McGarrell, Antonio & Denise	21,200		908.00	
Nadeau, Paul & Louis	30,800	100	1,219.00	
Noonan, Thomas	25,800		1,104.00	
Nesman, Robert & Norma	29,100		1,246.00	
Nettleton, Rexford & Teresa	36,200	50	1,500.00	
Newcombe, Robert & Virginia	27,500	50	1,127.00	
Newling, Hollis & Roseanna	20,100	50	810.00	
Norton, John & Evelyn	54,800	50	2,296.00	
"	6,000		257.00	
Norton, Janet	23,300		997.00	
"	32,700	50	1,350.00	
"	4,400		188.00	
Nuppola, Ensio & Tellervo	74,200*		3,177.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Nye, Richard	32,300		1,383.00	
Northern Utilities	50,900		2,179.00	
O'Connor, James & Theresa	33,700		1,443.00	
O'Connell, Lawrence	40,800		1,747.00	
O'Neill, Myron & Pauline	5,000*		214.00	
"	31,300*		1,340.00	
Ordway, Peter & Patricia	29,100		1,246.00	12.00
"	10,300*		441.00	10.00
"	1,600*		68.00	10.00
"	1,100*		47.00	10.00
"	44,100*		1,888.00	18.00
"	72,300*	50	3,045.00	30.00
Osbon, Arthur & Joyce	29,600		1,267.00	
Otis, Maxine	25,800		1,104.00	
Otis, Philip & Claire	15,900		681.00	
Ouellette, Edwina	18,300	20,000	.00	
Ouellette, Joan	43,100		1,845.00	
Ofner, Marie	34,000		1,456.00	
Page, Richard	900	10,000	.00	
Parent, Raymond	27,700		1,186.00	
Parks, Leon & Florence	15,300	10,000/50	177.00	
Parshley, Frank & Geraldine	31,100	50	1,281.00	
Paul, Florence	11,900		509.00	
Pawnell, Thomas	25,000		1,070.00	
Pay, John Jr.	34,100	50	1,410.00	
Pelczar, Lewis	13,800		591.00	
Penney, Ambrose & Gail	30,300		1,297.00	
Perreault, David & Cynthia	30,600		1,310.00	
Perreault, Fernand & Beatrice	33,500		1,434.00	
Perreault, Roger & Gloria	31,300	50	1,290.00	
"	6,300		270.00	
"	6,300		270.00	
Perreault, Sylvio & Florence	23,000	10,000	557.00	
Perry, Josephine	29,200	20,000	394.00	
Perry, William & Sharon	22,900		980.00	10.00
"	20,400	50	823.00	10.00
Peters, Michael & Natalie	29,700		1,271.00	
Petroni, Alfred & Carole	27,100	50	1,110.00	
Phinney, James & Linda	27,300	50	1,119.00	
Pichette, Joseph & Nancy	32,000	50	1,320.00	
Place, Arthur & Lorraine	36,100	50	1,495.00	
Plante, Raymond & Jeannette	37,900	50	1,572.00	
Plumpton, Robert & Sharon	30,000		1,284.00	
Poirier, Alphonse & Annette	33,000		1,413.00	
Poirier, Robert	54,400	50	2,295.00	
Porter, Joseph	6,700		287.00	
"	39,400		1,687.00	
"	7,200		308.00	
"	41,600		1,781.00	
"	10,300		441.00	
"	5,700		244.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Porter, Joseph	\$ 5,600		\$ 240.00	
"	1,000		43.00	
"	17,900		766.00	
"	21,900		938.00	
"	16,800		719.00	
Pray, Richard & Margaret	23,000	50	935.00	
Pridham, Margaret	34,100	50	1,410.00	
Proctor, Raymone & Betty	15,400		659.00	
Public Service of N.H.	716,600		30,678.00	
Quint, Robert & Bernadette	21,400	50	866.00	
Quintal, Roland & Jeannine	20,700		886.00	
Railsback, Raymond	24,900	50	1,016.00	
Randall, Clayton & Elfreide	59,200	50	2,484.00	
Reed, Everett & Ruth	28,100	50	1,153.00	
Reishus, Christina	29,400		1,259.00	
Renaud, Jos. R. & Edwina	39,300		1,682.00	
Renaud, Lumina	10,600	10,000	26.00	
Resnek, Frank	21,100		903.00	
Rheaume, Glen & Claire	24,700		1,057.00	
Richards, William & Mrs.	31,700		1,357.00	
"	85,400		3,656.00	
Rickard, George	37,300		1,597.00	
Rines, Chester & Marjorie	21,000		899.00	
Roberge, Elaine	34,000		1,456.00	
Roberge, Ronald & RoseMarie	40,500		1,734.00	
"	4,500		193.00	
"	29,600		1,267.00	
Roberts, Clyde & Elizabeth	29,100		1,246.00	
"	14,900		638.00	
"	41,500		1,777.00	
"	54,000	50	2,262.00	
Robinson, John	23,200		993.00	
Roberts, Hiram	65,700		2,813.00	
Roberts, James & Rose	19,900	10,000	424.00	
Robertshaw, Grace & Elmer	29,700		1,271.00	
Roche, John & Patricia	21,300		912.00	
Rodden, Brian	14,400		616.00	
Rodier, Paul & Leola	36,000		1,541.00	
Rodney, Errol & Joanne	33,400		1,430.00	
Rodney, Norma	22,300		955.00	
Rogers, Henry & Irene	41,200		1,764.00	
Rollins, Helen	4,400*		188.00	
Ross, Edgar & Phyllis	28,300	50	1,212.00	
Rouleau, Martin & Kristen	34,500		1,477.00	
Rowell & Watson	32,600		1,396.00	
Ruiz, Gloria	31,300		1,340.00	
Russillo, Jos. & Anna	32,900	50	1,358.00	
Richards, Wm. & Elizabeth	8,600		368.00	
Sands, Richard & Rose	35,100		1,503.00	
Sargent, Richard	3,400		146.00	
Saucier, John & Ruth	21,200		908.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Scipione, Philomena	\$ 42,200		\$ 1,807.00	
Scipione, Anthony & Ann	23,900		1,023.00	
Scott, Bruce & Alice	14,200	50	558.00	
Scott, Perry & Marianne	49,300	50	2,061.00	
Scott, Richard & Irene	44,000		1,884.00	19.00
Seavey, Fred & Barbara	28,800		1,233.00	
Shaw's Realty	9,700		415.00	
Sheehy, Daniel & Joanne	22,000	50	892.00	
Shorey, Kenneth	35,500		1,520.00	
Shorey, Phyllis	4,400		188.00	
Shuck, Charles & Pauline	24,400		1,045.00	
Skaltsis, Demetrios & Mrs.	33,000	50	1,363.00	
Smith, Ovid	22,000	50	892.00	
Smith, Robert & Mary	58,500*		2,504.00	
Snyder, Simon	22,900		980.00	
Sorice, John & Anita	35,000	50	1,448.00	
Soucy, Robert & Gloria	52,700		2,256.00	23.00
So. Berwick Mfg. Co.	2,500		107.00	
"	6,500		278.00	
Spencer, Carlton & Carolyn	46,200		1,978.00	
Spencer, Nathan & Constance	35,900	50	1,487.00	
Springer, Donn	31,700		1,357.00	
St. Laurent, William	500		21.00	
Starling, Douglas & Kathleen	25,300		1,083.00	11.00
Starrat, Robert & Bonita	35,300		1,511.00	
Steen, Robert & Donna	31,200	50	1,286.00	
Stephens, Peter & Priscilla	25,600	50	1,046.00	
St. Hilaire Estate	43,900		1,879.00	
Stiles, Calvin & Alberta	13,200	50	515.00	
St. Laurent, Roger & Dana	31,400	50	1,294.00	
St. Lawrence, Ronald & Rachel	21,400		916.00	
Stockdale, Arline & Harry	6,300*		270.00	
"	3,900		167.00	
"	33,700		1,443.00	
"	7,500		321.00	
Stockdale, Harry	1,100*		47.00	
"	1,300*		56.00	
"	8,300*		355.00	
Strauss, Robert & Mildred	28,400	50	1,166.00	
Strobel, George & Margaret	41,500	50	1,727.00	
Stroth, Grace & M. Whitcomb	43,400		1,858.00	
Sullivan, Roland & Natalie	44,900	50	1,872.00	
Swan, Robert	8,000	50	292.00	
Schafer, Andrea	27,400		1,173.00	
Staines, William & Karen	34,900		1,494.00	
Schneider, Benjamin & Leah	34,000		1,456.00	
Sunnyknoll Estates	25,000		1,070.00	
"	1,300		56.00	
Suprin, Michael	21,000		899.00	
Stolpe, David & Terri	30,200		1,293.00	
Stone, Christopher & Frances	29,600		1,267.00	

s Current Use

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Tamposi, Lehouillier, etc.	\$ 21,400		\$ 916.00	
"	37,400		1,601.00	
Theberge, Geo. & Flprence	20,600	50	832.00	
Theberge, Marie L.	34,000	20,000/50	.00	
Therrien, Roger	34,900	50	1,444.00	
Therrien, Romeo & Mary	39,400	50	1,637.00	
Therrien, Rudolph & Theresa	22,100	50	896.00	
"	25,800		1,104.00	
Thivierge, Ubald & Yvonne	56,600		2,423.00	
Tilson, Margaret & J. Cooper	33,700		1,443.00	
Toof, Whitcomb & Thelma	28,700	50	1,179.00	
Toussaint, Lydia & B&R Hamel	31,000	20,000	.00	
Toussaint, Robert & Norma	26,500	50	1,084.00	
Tozier, Burton & Lois	26,700	50	1,093.00	
Trott, Marie	13,300		569.00	
Trundy, Louis & Bettie	30,700	50	1,264.00	
Trustees of WD Hospital	17,900		766.00	
Tully, Thomas & Patricia	10,600		454.00	
Turcotte, Lionel & Jean	41,300		1,768.00	
Turcotte, Peter & Benjamin	6,600		283.00	
Turcotte, Peter & Diane	48,400		2,072.00	
Turgeon, Armand	60,700		2,599.00	
Turgeon, Paul & Betty	8,400		360.00	
Vaillancourt, Israel	15,700	50	622.00	
Valhos, Peter & Antonia	34,000	50	1,406.00	
Vatistas, Peter & Mrs.	40,500		1,734.00	
Vaughan, Robert & Kathleen	24,400	50	995.00	
Veno, Roland & Delia	27,800	50	1,140.00	
Vermette, Albert & Marie	25,000	10,000/50	592.00	
Vermette, Joseph & Irene	30,500	10,000	878.00	
Vermette, Raymond	42,900		1,837.00	
Verrette, Dorothy	19,500		835.00	
Veziris, Kosmas & Christina	45,400		1,944.00	
Viel, Albert & Alberta	30,600	10,000	882.00	
Viel, Louis & Rita	47,300	50	1,975.00	
Viel, Ovid & Constance	800*		34.00	
"	700*		30.00	
"	1,300*		56.00	
"	9,700*		415.00	
"	62,900		2,693.00	
Vigneault, Roger & Alice	25,800		1,104.00	
Volinsky, Henry & Irene	34,800	50	1,440.00	
Volinsky, Robert & Priscilla	28,400		1,216.00	
Voye, William & Lucille	28,700		1,229.00	
Vreeland, James & Marcia	22,700			
Walker, James & Jane	96,900	50/50	4,048.00	
Walker, Thomas V.	29,400	50	1,209.00	
Wallace, Norman & Maureen	23,300	50	947.00	
Wasson, Richard & Therese	59,700	50	2,508.00	
Watson, John & Beatrice	28,000	50	1,149.00	
Watson, Rachel	49,000		2,098.00	

*Indicates Current Use

Name	Assessment	Credit	Tax Due	Fee
Weeks, Barry & Patricia	\$ 9,500		\$ 407.00	
"	21,500		920.00	
Weiner, Beatrice	36,000		1,541.00	
Welton, Elizabeth	10,600	10,000	.00	
Wentworth, Aaron & Janice	43,100		1,845.00	
"	5,400		231.00	
Wentworth, Andrew & Mary	6,800		291.00	
Wentworth, David & Aaron	82,200		3,519.00	
"	4,500		193.00	
"	4,000		171.00	
Wentworth, David & Anita	48,500	50	2,026.00	
Wentworth Greenhouse	600		26.00	
"	25,000		1,070.00	
"	191,800		8,211.00	
Wentworth, Mrs. Ralph	37,000		1,584.00	
"	3,700		158.00	
"	2,500		107.00	
Wentworth, Thomas & Laura	600		26.00	
"	17,700		758.00	
Wesselhoeft, Max	41,600	50	1,731.00	
West, William & Gail	29,000		1,241.00	
Weston, Robert & Karen	46,000		1,969.00	
Whalen, John & Lena	25,500		1,092.00	
White, Forrest & Georgia	22,700	10,000	544.00	
Whitehouse, Jay & Denise	34,400		1,473.00	
Whitehouse, Robert & Mrs.	400		17.00	
"	28,500	50	1,170.00	
Williams, Charles & Myo Suk	28,700	50	1,179.00	
Williams, Jack & Gracie	37,800	50/50	1,518.00	
Williams, James & Linda	39,500		1,691.00	
Winter, Raymond & Alice	39,800		1,704.00	
"	4,700		201.00	
Wood, Levi & Juliet	37,800		1,618.00	
"	18,700	50	751.00	
Workman, Gerald & JoAnn	28,100	50	1,153.00	
Wyckoff, Jonathan	19,400		831.00	
"	27,200		1,164.00	
"	43,000		1,841.00	
"	46,100		1,974.00	
"	35,500		1,520.00	
Yarnold, Sam & Alice	43,000		1,841.00	
Young, Louise	22,900	20,000	.00	
Zarrillo, Salvatore & Sophie	20,200		865.00	

SUMMARY OF INVENTORY & TAX ANALYSIS

COMPARATIVE LIST FOR 1982 - 1983

TYPE OF PROPERTY	1982 VALUE	1983 VALUE
Land	\$ 5,302,400	\$ 4,962,400
Buildings	18,351,900	18,532,800
Factory Buildings	included above	
Public Service Dist. Line	716,600	716,600
Gas Line	50,900	50,900
Mobile Homes	176,800	217,600
	<u>\$24,598,600</u>	<u>\$24,480,300</u>
Property Assessment Exemptions		
Elderly Exemptions	\$ 170,000	\$ 470,000
Veterans' Tax Credit	13,900	13,500
Tax Rate Computation		
Total Town Appropriations	\$ 419,409.71	\$ 419,235.00
Total Revenues & Credits	185,490.00	215,239.00
Net Town Appropriations	233,920.00	203,996.00
Net School Appropriations	734,000.00	758,180.00
County Tax Assessment	90,292.00	115,295.00
Total of Town, School and County	1,058,212.00	1,077,471.00
Deduct Total Business Profits	83,602.00	69,242.00
Add War Service Credits	13,450.00	13,500.00
Add Overlay	6,184.00	6,152.00
Property Taxes to be raised	994,244.00	1,027,881.00
Less War Service Credits	<u>13,450.00</u>	<u>13,500.00</u>
TOTAL TAX COMMITMENT	\$ 980,794.00	\$1,014,381.00
Tax Rate		
Town Tax	\$ 9.40	\$ 8.53
County Tax	3.50	4.65
School Tax	<u>27.80</u>	<u>29.63</u>
Per/thousand	\$40.70	\$42.81

TREASURER'S REPORT

January 1, 1983 - December 31, 1983

BALANCE, January 1, 1983

General Fund

Checking Account	\$ 34,119.99	
Savings Account #4-19423	331.90	
Savings Account #0500089	10,481.74	
Re-purchase Agreement	<u>230,000.00</u>	
		\$ 274,933.63

Revenue Sharing

Savings #4-19467 Balance	11,972.39	<u>11,972.39</u>
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BALANCE DECEMBER 31, 1983 - ALL FUNDS

\$ 286,906.02

RECEIPTS

Local Sources

Tax Collector	\$1,108,744.51	\$1,108,744.51
Town Clerk		
Auto Permits	66,347.50	
Dog Licenses and Fines	1,260.05	
Miscellaneous Fees and Permits	193.50	
Marriage Licenses	280.00	
Copies of Licenses and Miscellaneous	106.00	
UCC	48.00	
Yield Tax	50.42	

Interest Income 68,285.47

Savings Account #4-19523	21.83
Revenue Sharing #4-19467	579.55
Savings Account #0500089	160.25
Various Re-purchase Agreements	6,350.81
Money Market #0607509	4,143.06

Permits and Licenses 11,255.50

Bowling	420.00
Junkyard	25.00
Cablevision Franchise	1,222.36
Pistol	59.00
Building	1,082.00
Sub-Division and Zoning	1,318.35

Reimbursements 4,126.71

Insurance - Including Dividends	2,852.07
Property Tax	(426.25)
Legal Fee	68.75
Rollinsford Water District	275.00
Miscellaneous	10.97
Welfare	20.00

Miscellaneous Sources 2,800.54

Garbage Can Use	560.00
Rental of Buildings	35.00
Police Fines and Reports	195.00
Sale of Scrap Metal and Junk	504.60
Sale of Police Cruiser	450.00
Sale of Garbage Packer	3,000.00
Sale of Copy Machine	100.00

State of New Hampshire 4,844.60

Bank Stock Tax	68.00
Business Profits Tax	77,206.27
Revenue Sharing	52,045.93
Motor Vehicle	5,838.07
Highway Subsidy	19,296.00
Gas Tax Refund	1,022.12

State of New Hampshire cont.		
Gas Tax Refund	\$ 1,022.12	
Water Supply and Pollution	12,085.00	
Railroad Tax	994.95	
		\$ 168,555.84
U.S. Government		
Revenue Sharing	17,765.00	17,765.00
TOTAL RECEIPTS		\$1,386,378.17
TOTAL RECEIPTS PLUS BEGINNING BALANCE		\$1,673,284.19
DISBURSEMENTS:		
Selectmen's Order Paid		
General Town Expense	458,724.91	
County Taxes	115,295.00	
School Disbursements	751,000.00	
		1,325,019.91
BALANCE 12/31/83		348,264.28
BALANCE DECEMBER 31, 1983 DETAIL		
General Fund		
Checking account per bank statement	122,878.45	
Add: In Transit:		
Reimbursement	65.00	
		Sub-total 122,943.45
Subtract: In Transit:		
Disbursements not yet cleared bank		28,131.97
Checking balance as adjusted 12/31/83		94,811.48
Money Market #0607509	143,135.86	
Re-purchase Agreement	100,000.00	
		243,135.86
Revenue Sharing		
Savings #4-19467 Balance	10,316.94	10,316.94
BALANCE DECEMBER 31, 1983 - ALL FUNDS		\$ 348,264.28

Subject to Audit

Respectfully submitted,
Gerald L. Boothby, Treasurer

TOWN OF ROLLINSFORD TRUST FUNDS
Statement of Principal & Income
for the 12 months ended Dec. 31, 1983

	Town Equipment Fund
Principal	
Balance, January 1, 1983	\$ 24,800.00
New Funds	10,000.00
Withdrawals	.00
Balance, December 31, 1983	\$ 34,800.00

	Town Equipment Fund
Income	
Balance, January 1, 1983	\$ 5,173.39
Earned during period	2,475.37
Expended during period	.00
Balance, December 31, 1983	\$ 7,648.76
Balance, Principal & Income	
December 31, 1983	\$ 42,448.76
Granite State Savings Bank	\$ 39,948.76
Market Fund	2,500.00
TOTAL	\$ 42,448.76

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1983 (June 30, 1984)
TOWN OF ROLLINSFORD

	DR.	Levies Of	
	1983	1982	Prior
Uncollected Taxes - Beginning of Fiscal Year			
Property Taxes		\$ 131,080.81	\$ 1,235.10
Resident Taxes		3,500.00	2,790.00
Taxes Committed to Collector:			
Property Taxes	\$1,020,825.04		
Resident Taxes	13,280.00		
National Bank Stock Taxes	78.00		
Land Use Change Taxes	3,250.00		
Added Taxes:			
Resident Taxes	970.00	390.00	
Overpayments:			
a/c Property Taxes	402.88		
a/c Resident Taxes	10.00		
Interest Collected on Delinquent			
Property Taxes:	1,481.78	8,157.62	8,789.96
Penalties Collected on Resident			
Taxes	32.00	151.00	5.00
TOTAL DEBITS	\$1,040,329.70	\$ 143,279.43	\$ 12,820.06

	CR.		
Remittances to Treasurer During Fiscal Year			
Property Taxes	\$ 886,265.28	\$ 130,920.30	\$ 1,235.10
Resident Taxes	10,990.00	1,970.00	60.00
National Bank Stock Taxes	78.00	.00	
Yield Taxes	.00	.00	
Land Use Change Taxes	3,250.00	.00	

Remittances to Treasurer During Fiscal Year cont.

Interest Collected During Year	\$ 1,481.78	\$ 8,157.62	\$ 8,789.96
Penalties on Resident Taxes	32.00	151.00	5.00

Abatements Made During Year:

Property Taxes	1,730.72	160.51	
Resident Taxes			2,580.00

Uncollected Taxes - End of Fiscal Year:

(As per collector's list)

Property Taxes	133,231.92		
Resident Taxes	3,270.00	1,920.00	150.00
	<u>\$1,040,329.70</u>	<u>\$ 143,279.43</u>	<u>\$ 12,820.06</u>

SUMMARY OF TAX SALES ACCOUNTS **Fiscal Year Ended December 31, 1983 (June 30, 1984)** **TOWN OF ROLLINSFORD**

DR.

Tax Sales on Account of Levies of

	1982	1981	1980	Previous Years
Balance of Unredeemed Taxes				
Beginning Fiscal Year*	\$ 651.20	\$43,301.83	\$ 9,582.11	559.67
Taxes Sold to Town During Current Fiscal Year**	68,112.14	.00	.00	.00
Interest Collected After Sale	511.65	5,453.76	3,336.20	.00
Redemption Costs	329.90	.00	.00	.00
TOTAL DEBITS	\$69,604.89	\$48,755.59	\$12,918.31	\$ 559.67

CR.

Remittances to Treasurer During Year

Redemptions	\$18,835.92	\$25,545.61	\$ 9,076.88	\$ 558.48
Interest & Costs After Sale	511.65	5,453.76	3,336.20	.00
Abatements During Year	8.85	1,954.26	505.23	1.19
Unredeemed Taxes - End of Fiscal Year	50,248.47	15,801.96	.00	.00
TOTAL CREDITS	\$69,604.89	\$48,755.59	\$12,918.31	\$ 559.67

* These sums represent the total of Unredeemed Taxes, as of January 1, 1983 from Tax Sales held in Previous Fiscal Years.

** Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TOWN CLERK'S REPORT FOR 1983

Auto Permits	\$66,346.50
Dog Licenses	1,060.05
Uniform Commercial Code Fees	48.00
Filing Fees	8.00
Marriage Licenses	280.00
Copies of: Birth Cert.	17.00
Marriage Cert.	9.00
Death Cert.	.00

TOWN OF ROLLINSFORD POLICE DEPARTMENT REPORT 1983

The year 1983 brought more change to the Rollinsford Police Department; file and report systems have been upgraded and intergrated, to improve each officers ability to get to the information he needs. We have added new forms and deleted several that are no longer necessary. In addition, the Rollinsford Police Benevolent Association became more active sponsoring a Dance, which will become an annual event.

The change in personnel that occurred with the departure of Sgt. Ed Libby, has brought Robert Ducharme to the Department as a full-time officer, and Michael Jacobson in as a part-time officer. I feel that both of these officers will do outstanding work for the Department.

Among the many calls handled by this Department this year, there has been a trend that I feel the members of the Department can look on with pride, and that is the reduction in residential burglaries. Of the 17 committed in town this year most have been cleared by arrest. In two incidents, this department cleared its own cases by the arrest, and also cleared cases in other communities by these same arrests.

Below is a list of the Departments activity for the year:

Service Calls			
Alarms	180	Escorts	20
Animal Complaints	190	Fire	34
Ambulance Assists	41	Missing Persons	5
Assist Citizens	259	House Check Requests	72
Assist other P.D.	309	Information	164
Criminal Calls			
Assaults	20	Disturbance (loud noise)	38
Burglary	17	Juvenile	61
Criminal Mischief	88	Rape	2
Criminal Trespass	14	Stolen M/V	6
Disturbance (domestic)	31	Recovered Stolen M/V	4
Suspicious person	96	Disturbance 2 or more	61
Theft		85	
M/V Activity			
Accidents	111	Persons Injured	22
Hit & Run	52	M/V Complaints	52
Parking Complaints	31	M/V Listings	625
License Checks	121	Driving under	49
Court Activity			
Number of M/V cases prosecuted	465		
Number of Criminal Cases	87		

In addition, there are several cases being held over into 1984, due to a crowded court calendar.

Respectfully submitted,
Jon C. Schmitter
Chief of Police

ROLLINSFORD FIRE DEPARTMENT 1983

The following is a breakdown of the numbers and kinds of responses made by the Rollins-

ford Fire Dept. during the year 1983:

Structural	3	Electric wire down	1
Woods/Brush	5	Gas washdown	2
Grass	5	Damart box	1
Chimney	3	False Alarm	11
Wood Stove	2		
Cook Stove	1		
Furnace	1	Mutual Aid to:	
Car Accidents	5	Dover	17
Car Fires	1	So. Berwick	5
Dump	4	Somersworth	2
Permit Fires	4		
Burning without permit	1		
Propane	3		
On RR tracks	1	Mutual Aid called to	
Smoke Investigation	3	Rollinsford	2

1983 ROLLINSFORD PLANNING BOARD REPORT

The year 1983 was a particularly busy year for the Rollinsford Planning Board. Five subdivision proposals (Rickard, Vatisas, Richard, Nuppola, and Janetos) were processed and approved. These resulted in the division of five land parcels in Rollinsford into sixteen individual lots. Also, four site plan reviews (Hanneford Bros., Shaw's, American Legion, and Salmon Falls Town Homes) were conducted and satisfactorily dispositioned. A fifth site plan review prospect (Wentworth Hospital expansion) is in the preliminary discussion stage. In anticipation of this last request, the Rollinsford Planning Board has contracted with the Strafford Regional Planning Commission to conduct a site analysis on that part of Rollinsford (northwest section) bounded by Rollins and Goodwin roads, and the communities of Dover and Somersworth. A report detailing development potential and limitations, including recommendations for future road configurations in the area, is expected in early 1984. It is expected that additional studies will be undertaken for other areas of Rollinsford to support a comprehensive review and update to the town's Master Plan, originally released in 1970. To this end, volunteer participation by citizens of Rollinsford in the plan's review and update as a member of the study team will be solicited soon after the 1984 Town Meeting. Your cooperation and service is needed and will be greatly appreciated.

Board changes during 1983 include the appointments of Thomas Mansfield and Michael Jacobsen as new members to the Board. This Board expresses its thanks to Shirley Curtis and Robert Cullen who recently completed many years of service with the Planning Board.

Respectfully submitted,
Armand R. Laliberte, Chairman
Rollinsford Planning Board

STRAFFORD REGIONAL PLANNING COMMISSION REPORT

The Strafford Regional Planning Commission (SRPC) provides professional planning services to Rollinsford. SRPC maintains a staff with a variety of expertise, including economic development, fiscal impact analysis, environmental assessment, river management, transportation planning, federal assistance grant preparation and local zoning and site review assistance.

In 1983 SRPC has provided Rollinsford a variety of planning services. Of greatest importance is completion of the report entitled, A Site Analysis: The Rollinsford Northwest Corner. The report provides extensive site information and a variety of goals to be utilized in planning for the future land use of the northwest corner. Much of the information is designed to be incorporated in the Rollinsford Master Plan.

Concurrently, SRPC developed the Rollinsford Site Plan Review Regulations and made associated recommendations for the Rollinsford Zoning Ordinances. Staff also actively involved Rollinsford in the transportation planning process, including the successful reception of state and federal aid for an engineering design study of the Weeks Traffic Circle.

Jimmy E. Hicks
Executive Director

ZONING BOARD OF ADJUSTMENT REPORT TO THE TOWN OF ROLLINSFORD: 1983

The Board of Adjustment had its busiest year ever in 1983 spurred mainly by shopping center developments in the abutting city of Dover.

The following Appeals were disposed of as follows:

A Variance was Granted to allow creation of a non-buildable 50' wide lot creating access to an otherwise land-locked piece of land;

A Variance was Granted allowing development of a lot with less than minimum required frontage;

A Variance was Granted to allow reconstruction of a barn within the minimum required distance to abutter's lot line;

A Variance was Granted to allow construction of a combination rest-room-concession stand at a non-profit softball field;

A request for a Variance or Exception to allow conversion of a residential piece of property to a Veterinary Clinic where such Use is not allowed by the Ordinance was Denied;

Two requests for Variances and Special Exceptions to allow construction of 2 commercial shopping center complexes on the Dover-Rollinsford border were Granted after numerous Hearings and the granting of 5 Variances and 2 Special Exception;

A request to allow conversion of a mill building to an apartment USE was Granted after favorable disposition of requests for 5 Variances and 1 Special Exception;

The Town of Rollinsford should be proud of the complement of this Board. Each Appeal is taken very seriously and decisions voted upon after very serious, in depth, and often heated deliberations. There may be unanimous decisions granted on occasion, but every case has been dealt with the seriousness that is demanded of a quasi-judicialbody.

Members Edward Glovinski, a local contractor; Judge Ovid Viel, farmer and legal expert; Fred Green, businessman; Elliott Bisson, barber; and shipyard employee Ricard Bradbury, lend a realcross-section of opinions to the Board and have been of immense help to the chairman during 1983.

Joseph E. Caouette, Chairman

Zoning Board of Adjustment

LIBRARY TRUSTEES REPORT

INCOME:

Friends of the Library contributions	\$ 600.00
Warren Kohl	30.00
Paul Kohl	5.00
Election Day contributions	5.25
Interest on account	56.51

TOTAL	\$ 696.76
Balance December 31, 1982	1,366.29
	<hr/>
	\$2,063.05
DISBURSEMENTS:	
Stationery	\$ 40.00
So. Berwick, Save the Library Fund	50.00
	<hr/>
TOTAL	\$ 90.00
Balance December 31, 1983	\$1,973.05

The Trustees and Friends of the Rollinsford Library had a busy year in 1983. Yet it appears 1984 will be even more challenging. We've been contracted by Mr. Henry Smith of H.M.S. Enterprises and Dr. Ed Cass of ENF Consultants, regarding contracting with either firm for their resource development, business management and consulting services. A decision needs to be made whether the Trustees will avail themselves of these services or not. Also to be investigated is a tentative arrangement with the Granite Lodge Building Corporation. There may exist a possibility that the Masons be allowed to construct a clubhouse on the site approved for the library with one floor of the two story building designated as the start of the Rollinsford Public Library. A vast amount of legal and structural details need to be researched and resolved, however this possibility offers the potential of opening the doors to the first Rollinsford Public Library in 1984.

Mr. Paul Kohl of Portsmouth graciously invited the Trustees and President of the Friends to his home to view the extensive holding of titles which he is contributing to our town. This man has compiled a strong foundation for our library and his generosity is overwhelming. We desperately need a building in order to put these excellent books into circulation.

Many other donations of titles and articles for the yard sale were gratefully received from generous contributors. The South Berwick Public Library gave us three sets of fine reference books. It seems tragic that these holdings remain in storage and thus are unavailable to the townspeople of Rollinsford.

The Friends held two more successful fundraisers: the fourth annual Spaghetti Supper in April and the third annual Yardsale in May. Look for our fifth annual Supper this month or next and please keep us in mind for picking up any items you care to donate for the Yardsale in late May.

In summary, major decisions must be made in 1984. The ingredients for the Rollinsford Public Library are here! You are needed. Come help make the decisions on how we build the shelves to hold the books that will teach, humor, inspire, entertain and amaze our community in the years ahead. Isn't it time for you to become a Friend of the Library? Help make it happen 7:00 to 8:30 p.m. every last Thursday of the month at the Rollinsford Grade School. Be a part of the cultural and educational development in Rollinsford.

Respectfully submitted,
John Sorice, Chairman

CONSERVATION REPORT 1983

BANK

1/1/83 Balance forwarded from 1982	\$3,659.76
12/31/83 Interest	209.39
	<hr/>
	\$3,869.76

CHECKING

1/1/83 Balance forwarded from 1982	\$ 165.00
6/20/83 N.H. 4-H Camp	-30.00
	135.00

CHECKING cont.

7/23/83 N.H. 4-H Camp

-60.00

\$ 75.00

Bank Balance

\$3,869.15

Checking Balance

75.00

Total Assets 12/31/83

\$3,944.15

Respectfully submitted,
Ernest S. Lennon, Jr.

TRI-AREA VISITING NURSE ASSOCIATION

During 1983, Tri-Area Visiting Nurse Association Home Care of the Sick Program delivered two hundred fifty-five (255) nursing visits, thirty-three (33) home health aide visits and thirty-six (36) physical therapy visits to the town of Rollinsford.

This has been a very productive year for Tri-Area Visiting Nurse Association. We now offer 24 hour, 7 day a week availability of nursing care. Our patients appropriately utilize this service and find it a source of comfort and support.

The Hospice program is one year old. We are very pleased with the program results. All of our staff have received additional education on Care of the Terminally Ill. We have successfully assisted twenty (20) terminally ill patients to live fully until they died. Some people were able to stay at home until death, others had to be admitted to hospitals or nursing homes. Our staff was available at all settings for grief and bereavement counseling.

The Child Health Program has a total of 216 children enrolled. These are all low income/high risk families, many of whom, become eligible during the period of high unemployment. The Child Health Coordinator made 377 home visits, of which 110 were to newborns. At the clinic visit, children received physical exams, immunizations and lab tests.

The Elderly Self Care Program was utilized by 150 elders. The Self Care nurse provides health education and counseling (free of charge) to any elderly person, as well as screening tests for diabetes, hypertension, hearing loss, anemia and weight control.

We appreciate the support from Rollinsford citizens and welcome suggestions concerning our services. Interested citizens are encouraged to apply as agency board members or volunteers. Please call us 692-2112.

Susan Karmeris, R.N., M.S., C.N.A.A.
Executive Director

REPORT OF THE LAMPREY REGIONAL SOLID WASTE COOPERATIVE January 1984

The Directors of the Lamprey Regional Solid Waste Cooperative are pleased to report that the incinerator/energy recovery plant located on the University of New Hampshire campus is operating on a continuous twenty-four hour, seven day a week schedule.

The day-to-day operation is carried out under the supervision of the Cooperative's Administrator, under the general supervisory control of the three-member Operations Committee from the Joint Board of Directors. The plant personnel, in addition to the Administrator, includes two mechanics, a truck driver, two daily shifts of 12 hours each involving 8 persons, plus a daily cleanup crew. This organization operates the incinerator system, maintains records, and coordinates with the University's Power Plant staff to monitor the boiler and steam production elements of the plant. The Cooperative's organization also handles the collection of refuse from the transfer stations of five communities, and handles the ash removal and its transfer to the landfill site.

In our report of 1983 you were informed that the Cooperative was moving toward electrical generation as a means of utilizing the excess steam production capability during the summer months. Since the 1983 report the University has received a grant for the rapid construction of a new science building. The designers of the building are investigating the possible use of steam for air conditioning. If the excess steam can be used for this purpose the Cooperative will have a market for the steam which will not require a large capital investment as would electrical generation.

Arrangements were finalized with the New Hampshire Water Supply & Pollution Control Commission and the Office of State Planning which provided a grant of funds to replace the bituminous concrete tipping floor at the incinerator with a reinforced concrete floor. In return for the much improved tipping floor the Cooperative will incinerate oil spill debris from oil spills in the Seacoast area.

During mid summer the plant was shut down for a period of about three weeks while the new concrete floor was installed and considerable maintenance, particularly of the ash conveyor was accomplished.

Our previous annual report stated that the town of South Berwick, Maine had voted to join the Cooperative as a member. Legal problems concerning a Maine town joining a New Hampshire Cooperative appear of such magnitude that South Berwick will continue as a customer as opposed to joining the Cooperative.

Recently a contract was signed with the town of Derry wherein Derry will also become a customer and will guarantee to deliver approximately one hundred tons of refuse per week to the Cooperative during the colder months when the additional tonnage is most desirable.

The Directors of the Cooperative wish to express their deep appreciation for the assistance given their efforts by the University's staff as well as the officers and personnel of the cooperating town. Every effort will be continued to keep the residents of the region informed of the progress in the collection, processing and disposal of the waste which is being handled at the plant.

Joint Board of Directors

Lamprey Regional Solid Waste

Cooperative

/s/ Rance G. Collins, Chairman

TOWN OF ROLLINSFORD — GENERAL FUND BALANCE SHEET — DECEMBER 31, 1983*

ASSETS

Cash		
Checking	\$ 94,811.48	
Savings	<u>253,452.80</u>	
TOTAL CASH		\$348,264.28
Due from State of New Hampshire		
Water Pollution Aid		\$ 12,000.00
Unredeemed Taxes		
Levy of 1982	\$ 50,248.47	
Levy of 1981 & 1980	<u>15,801.96</u>	
TOTAL UNREDEEMED TAXES		\$ 66,050.43

Uncollected Taxes	
Levy of 1983	\$136,501.92
Levy of 1982	1,920.00
Prior to 1982	150.00
TOTAL UNCOLLECTED	\$138,571.92
TOTAL ASSETS	564,886.63

LIABILITIES AND CURRENT SURPLUS

Appropriations forwarded:		
Gas Tank & Pump	\$ 1,000.00	
Smoke Alarm System	4,400.00	
Computer	859.94	
TOTAL APPROPRIATIONS FORWARDED	\$ 6,259.94	
Unexpended Revenue Sharing Funds		10,316.94
School District Tax Payable	455,180.00	
TOTAL LIABILITIES		\$471,756.88
Current Surplus	93,129.75	
TOTAL LIABILITIES & CURRENT SURPLUS	\$564,886.63	

*Subject to audit

SALMON FALLS VILLAGE WATER DISTRICT OFFICERS AND SUPERINTENDENT

MODERATOR

Clement Michaud

CLERK

Elaine A. Roberge

TREASURER

Bonnie Lauze

WATER DISTRICT COMISSIONERS

Kenneth Shorey, Chairman	Term Expires 1985
Roger Lepage	Term Expires 1986
Raymond Ermond	Term Expires 1984

SUPERINTENDENT

Romeo Therrien

SALMON FALLS VILLAGE WATER DISTRICT BUDGET FOR 1984

Balance January 1, 1983	\$53,926.24
Receipts:	
Household Services	32,968.88
Industrial Services	2,732.21

Receipts cont:

Hydrant Rental	\$ 3,040.00	Cash on Hand	
Customer Repair	249.06	Petty Cash	\$ 10.00
Total Receipts	\$38,990.15	Checking Account	12,002.41
Interest on Savings (1983)	3,421.97	Savings Account	35,825.54
Interest on Tank Fund (1983)	1,290.27	Tank Fund	22,300.62
Transfer to Tank Fund	5,000.00	Total on Hand	\$70,138.57
TOTAL REVENUE	\$48,702.39		

EXPENDITURES	1983 Budget	1983 Actual Expenses	1984 Estimated Expenses
1. Labor			
(a) Superintendent's Salary	5,952.00	5,952.00	6,250.08
(b) Truck Allowance	1,944.00	1,944.00	1,944.00
(c) Social Security - Employer	398.68	398.68	437.52
(d) Day Labor	200.00	—	200.00
2. Maintenance			
(a) Repairs	2,000.00	2,693.88	2,000.00
(b) Supplies - Equipment	3,000.00	2,915.18	3,000.00
(c) Office Equipment	200.00	—	200.00
(d) Water Analysis	500.00	120.00	400.00
3. Power	8,000.00	5,584.06	7,000.00
4. Insurance	600.00	663.00	725.00
5. Salaries			
(a) Clerk	1,000.00	1,000.00	1,000.00
(b) Treasurer	500.00	500.00	500.00
(c) Commissioners (total of 3)	600.00	600.00	600.00
(d) Moderator & Clerk - meeting	35.00	35.00	35.00
6. Office Supplies & Expenses	1,000.00	557.37	1,000.00
7. Telephone	100.00	76.21	100.00
8. Legal Services & Audit	1,000.00	575.00	1,000.00
9. Miscellaneous	50.00	39.00	50.00
10. Health Insurance Employer	1,262.16	1,240.28	1,212.96
11. Dues & Subscriptions	50.00	25.00	50.00
12. Transfer to Tank Fund	5,000.00	5,000.00	—
13. Rental - Town Hall	275.00	275.00	275.00
14. Licenses & Permits	20.00	—	20.00
15. New Well (Pump Installation)	3,000.00	1,928.37	—
16. Reimb. of funds deposited in error	—	368.03	—
17. New Construction - Main St. - Prospect St.	—	—	25,000.00
	\$36,686.84	\$32,490.06	\$52,999.56

To: Giordani & Lortie, Prof. Assn.
Certified Public Accountants
P.O. Box 450
Exeter, NH 03833

In connection with your examination of our financial statements for the year ended December 31, 1982, we submit at your request; the following representation, according to the best of our knowledge and belief:

ASSETS:

(1) The Water District had satisfactory title to all recorded assets, and there are no liens or encumbrances thereon not recorded on the books:

(2) No asset owned by the Water District at December 31, 1982, was or is now pledged or deposited in escrow as security for liabilities performance of contracts:

(3) The accounts receivable at December 31, 1982, aggregating \$13,679.31 represent valid claims against customers and other debtors.

LIABILITIES:

(4) All direct liabilities of the Water District at December 31, 1982, were recorded on the books as of that date.

(5) There were no contingent liabilities as of December 31, 1982 not provided for in the accounts:

(6) The Water District hasn't used an attorney for legal matters in 1982.

Among other things, the term "CONTINGENT LIABILITIES" is generally understood to relate to the following notes and accounts receivable discounted, assigned or sold; endorsements or guarantees pending lawsuits; unsatisfied judgments of claims; additional taxes for prior years; unused balances of letters of credit; repurchase agreements.

GENERAL:

(7) We understand you have examined or tested accounting records of the Water District and other supporting evidence by methods and to the extent you deemed appropriate for the purpose of expressing an opinion on the financial statements but that such test examination would not necessarily disclose irregularities should any exist, no shortages or other irregularities have been discovered that have not been disclosed to you.

To the inhabitants of the Salmon Falls Village Water District qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in the Town of Rollinsford, on Tuesday, the 27th of March, 1984 at 7:30 p.m. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said District as follows:

A. Moderator

B. Clerk

C. Treasurer

D. One (1) Commissioner to serve until the annual meeting of the District in March, 1987.

2. To hear reports of the present Officers.

3. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1984 (Approved by the Town Budget Committee).

4. To transact any such other business as may legally come before said meeting.

Given under our hands this 15th day of February, 1984.

Kenneth Shorey
Roger Lepage
Raymond Emond

Commissioners of the Salmon Falls
Village Water District

ROLLINSFORD SEWER DISTRICT

CLERK

Elaine A. Roberge

TREASURER

Louise M. Dodier

COMMISSIONERS

Paul Hanson	Term Expires 1985
Clement Michaud	Term Expires 1984
Fred Green	Term Expires 1983

SUPERINTENDENT

John Jackman

MODERATOR

Kenneth Shorey

ROLLINSFORD SEWER DISTRICT - 1984 BUDGET

Balance of uncollected sewer fees	
as of December 31, 1983	\$12,031.82

ACCOUNT BILLING all four qtrs.

Household Services	38,244.85
Business Services	2,403.55
Connection Fees	25.00
Interest	421.14
Repairs	.00
TOTAL	\$53,126.36

RECEIPTS

Household Services	\$38,768.71
Business Services	2,662.29
Connection Fees	25.00
Repairs	.00
Reimbursements	403.29
TOTAL	\$41,859.29

Year end outstanding Bal. of Accounts	\$11,670.36
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ROLLINSFORD SEWER DISTRICT FISCAL YEAR ENDED DECEMBER 13, 1983

Balance January 1, 1983	\$ 1,870.47	
Reimbursements	403.29	
Adjustment	10.75	2,284.51
Receipts:		
Sewer fee deposits	41,456.00	
Transfers from Savings to Checking	3,440.00	44,896.00
TOTAL REVENUE		\$47,180.51

EXPENDITURES:

Wages (net)	5,706.51
Commissioners	650.00
Treasurer	418.00
Clerk	565.00
Clerk Annual Meeting	10.00
Moderator Annual Meeting	20.00
Office Supplies	376.59
Audit	564.00
Electricity	5,610.52

EXPENDITURES cont:

Water	\$ 60.00
Telephone	313.82
Chlorine	150.00
Equip. & Supplies	16,641.54
Plant Insurance	695.00
Workmen's Comp. Insurance	599.00
Social Security (deducted & contributed)	1,315.08
Blue Cross/Blue Shield	1,612.00
N.H. Unemployment Comp. Fund	82.29
Withholding (payroll deducted)	1,695.00
Bonds for Treas. & Clerk	34.00
Principal paid on debt	5,600.00
Interest paid on debt	306.00
Misc.	28.44
Contracted Services	<u>2,790.00</u>
TOTAL DISBURSEMENTS	(45,842.79)
CHECKBOOK BALANCE AS OF DECEMBER 31, 1983	1,337.72

Borrowed Note:

Balance in 1982	5,600.00
Payment in 1983	<u>5,600.00</u>
Outstanding Note Balance	.00

Respectfully submitted,
Louise M. Dodier, Treasurer

Household Accounts	322
Business Accounts	12

CASH ON HAND

Checking Acct.	1,337.72
Savings Acct.	7,679.28
Bank Certificate	24,874.59
Interest (All accts.)	<u>2,077.87</u>
SUB TOTAL	35,969.46
Transfer from Savings to Check.	(3,440.00)
TOTAL CASH ON HAND (Dec. 31, 1983)	32,529.46

BUDGET EXPENSE BREAKDOWN

	1983 Budget	1983 Expended	1984 Proposed Budget
SALARIES & CLERICAL			
Contracted Services	.00	2,790.00	16,682.00
Superintendent	10,200.00	8,181.10	.00
Commissioners	650.00	650.00	650.00
Treasurer	418.00	418.00	439.00 5%
Clerk	565.00	565.00	594.00 5%
Clerk Annual Meeting	10.00	10.00	20.00
Moderator Annual Meeting	20.00	20.00	10.00
Day Labor	300.00	.00	300.00

	1983 Budget	1983 Expended	1983 Proposed Budget
Office Supplies	300.00	376.59	400.00
Newspaper Ads	100.00	.00	100.00
Legal Services	100.00	.00	100.00
Audit	725.00	564.00	650.00
Bill Collection fee (Pd. to Town)	200.00	.00	200.00
UTILITIES			
Electricity	6,500.00	5,610.52	6,500.00
Water	180.00	60.00	100.00
Telephone	350.00	313.82	350.00
MAINTENANCE (Plant)			
Chlorine	650.00	150.00	650.00
Oil	255.00	.00	225.00
Equipment & Supplies	10,000.00	16,641.54	10,000.00
Lab Supplies & Tests	200.00	.00	50.00
MAINTENANCE (Sewer Lines)			
Engineering Services	.00	.00	.00
Pre Planning	.00	.00	.00
Pipe & Manhole Repair & Replacement	15,000.00	.00	5,000.00
INSURANCE & EMPLOYEE BENEFITS			
Plant	800.00	695.00	695.00
Workmen's Comp. Ins.	450.00	599.00	600.00
Social Security	813.00	657.54	.00
Blue Cross/Blue Shield	1,773.00	1,612.00	.00
N.H. Unemployment Comp. Fund	125.00	82.29	.00
Bonds for Treas. & Clerk	.00	34.00	50.00
Life Insurance	.00	123.80	.00
PAYMENT OF DEBT			
Principal	5,600.00	5,600.00	.00
Interest	500.00	306.00	.00
MISCELLANEOUS			
Travel Expenses	150.00	.00	150.00
Gen. Misc.	50.00	28.44	50.00
LIABILITIES			
1983 Pmt. of bill collection fee to Town		200.00	
TOTALS	56,984.00	46,288.64	44,565.00

To: Giordani & Lortie, Prof. Assn.,
Certified Public Accountants
P.O. Box 459
Exeter, NH 03833

In connection with your examination of our financial statements for the year ended December 31, 1982, we submit at your request the following representation, according to the best of our knowledge and belief:

ASSETS:

(1) The Sewer District had satisfactory title to all recorded assets, and there are no liens or encumbrances thereon not recorded on the books:

(2) No asset owned by the Sewer District at December 31, 1982, was or is now, pledged or deposited in escrow as security for liabilities performance of contracts:

(3) The accounts receivable at December 31, 1982, aggregating \$12,031.82 represent valid claims against customers and other debtors.

LIABILITIES:

(4) All direct liabilities of the Sewer District at December 31, 1982 were recorded on the books as of that date.

(5) There were no contingent liabilities as of December 31, 1982 not provided for in the accounts:

(6) The Sewer District has not used legal council during 1982.

Among other things, the term "CONTINGENT LIABILITIES" is generally understood to relate to the following notes and accounts receivable discounted, assigned or sold; endorsements or guarantees pending lawsuits; unsatisfied judgments of claims; additional taxes for prior years; unused balances of letters of credit; repurchase agreements.

GENERAL

(7) We understand you have examined or tested accounting records of the Sewer District and other supporting evidence by methods and to the extent you deemed appropriate for the purpose of expressing an opinion on the financial statements but that such test examination would not necessarily disclose irregularities should any exist, no shortages or other irregularities have been discovered that have not been disclosed to you.

To the inhabitants of the Rollinsford Sewer District qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in the Town of Rollinsford on Tuesday, the 27th day of March, 1984, at 7:30 p.m. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said district as follows:

A. Moderator

B. Treasurer

C. One (1) Commissioner to serve until the annual meeting of the District in March of 1985.

D. One (1) Commissioner to serve until the annual meeting of the District in March of 1986.

2. To see if the District will approve the budget attached and set up by the Commissioners for the year 1984. (Approved by the Town Budget Committee)

3. To see that the records of the Rollinsford Sewer District are properly audited by either the official state auditors of any competent auditor of the Commissioner's choice.

4. To transact any other business that may legally come before said meeting.

Given under our hands this 2nd day of February, 1984.

Clement Michaud
Fred Green

ROLLINSFORD SCHOOL DISTRICT 1984 PROPOSED WARRANT The State of New Hampshire

To the Inhabitants of the School District in the Town of Rollinsford qualified to vote in district affairs.

You are hereby notified to meet at the Rollinsford Grade School in the said district on the sixth day of March, 1984, at 7:30 o'clock in the evening, to act upon the following subject:

1. To choose a Moderator for the ensuing year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.
 4. To choose a Treasurer for the ensuing year.
 5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
 7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.
 8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.
 9. To see what sum of money the district will raise and appropriate for the support of schools, for salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
 10. To transact any other business that may legally come before this meeting.
- Given under our hands at said Rollinsford this 20th day of February, 1984.

Jay Whitehouse, Chairman
Phebe Colprit
Kathleen Starling

ROLLINSFORD SCHOOL DISTRICT 1984-85 BUDGET DEVELOPMENT ACCOUNT SUMMARY

Account	Major Increases Description	Increase
1100	Regular Tuition	\$25,519
1200	Special Tuition	17,555
2120	Guidance	8,626
2320	SAU No. 56	5,679
	Negotiated agreement	17,517
		<u>\$74,896</u>

Percent impact: Total budget 9.39

NOTE: The 1984-85 school budget is impacted by five accounts, causing an increase of \$74,896 or 9.39%. The balance of all other accounts causes an increase of \$3,199 or four-tenths of one percent! Combined, the increase is \$78,095 or 9.79%.

The \$17,517 from the negotiated agreement represents the increased amount necessary to fund the cost items negotiated between the school board and teachers under the provisions of New Hampshire RSA 273-A. Salary increases averaging 8.5% over current salaries represent \$15,483, with the balance of costs in related benefits as follows: F.I.C.A. (\$1,088), retirement (\$124), disability insurance (\$110), and life insurance (\$652).* An adjustment of \$10 per unit was agreed to in the intramural sport program. In its negotiations the Board has tried to respond to the national attention and need to embark on a program to upgrade

teacher salaries while remaining sensitive to the impact on the local taxpayers.

Jay P. Whitehouse, Chairman

Rollinsford School Board

*Term Insurance equal to 1.5 salary.

BALANCES OF INCREASES

Account	Description	Increase/ Decrease
1100	Regular Instruction	\$3,805
1200	Special Needs	(284)
1400	Activities	(6)
2131	Nursing Services	116
2140	Speech Services	(1,988)
2210	Instructional Support	(128)
2222	Library	345
2310	General Administration	241
2410	School Administration	1,095
2500	Operation/Plant Maint.	3,369
2550	Transportation	(929)
2560	School Lunch	314
2900	General Expenses	(791)
4600	Plant Improvements	(1,800)
5100	Debt Service	(160)
		<hr/> \$3,199
Percent impact: total budget		0.40
Total increase:		\$78,095
		9.79%

ROLLINSFORD SCHOOL DISTRICT PROPOSED BUDGET 1984-85

Account Number	Description	1983-84 Budgeted	1984-85 School Board	1984-85 Budget Committee	Comments
1100.110	Teacher Salaries	\$152,570	\$166,394	\$166,394	Positions: Continues 9 regular classroom teachers, 90% physical education, 20% classroom music and 10% instrumental music.
1101.110	Substitutes	2,640	2,640	2,640	
1100.211	Health Insurance	9,456	10,401	10,401	
1100.212	Term Life Insurance	414	495	495	Teacher Salaries: Average salary increase at 8.5% per negotiated agreement.
1100.213	Long-term Disability Ins.	971	1,182	1,182	Benefits: Health @ 10% increase; life @ \$45 per staff member 1.5 salary term; disability rate @ .0071
1100.222	Retirement	1,175	1,331	1,331	
1100.230	F.I.C.A.	10,399	12,255	12,255	
TOTAL	Instructional Salaries & Benefits	\$177,625	\$194,698	\$194,698	rate and adds one member; retirement at .0080; FICA @ 7.0, increases to 7.05 1/1/85.
	Dollar Increase		17,073	17,073	
	Percentage of Increase		9.61	9.61	
1100.440	Equipment Repairs	450	450	450	Repairs: No change in allowance for classroom equipment.
1100.610	Teaching Supplies	6,600	7,570	7,570	
1100.630	Textbooks	2,600	3,200	3,200	Supplies: Allowance @ \$38 per pupil @ 199 pupils projected.
1100.741	New Equipment	411	611	611	
1100.742	Replacement of Equipment	450	1,000	1,000	Textbooks: Allowance @ \$16.80 per pupil @ 199 pupils projected.
TOTAL	Non-Salary Instruction	\$10,511	\$12,831	\$12,831	New Equipment: Science equipment; file cabinet; portable chalkboard.
	Dollar Increase		2,320	2,320	Replacement of Equipment: Classroom furniture.
	Percentage of Increase		22.07%	22.07%	
1100.561.2	Tuition, Somersworth Middle	106,140	117,260	117,260	Middle School: 65 pupils (3 contingency) @ \$1,804 rate.
1100.561.3	Tuition, Somersworth High	235,410	249,872	249,872	Currently - \$1,769.
1100.590.3	Child Benefit Services	675	612	612	High School: 112 pupils @ \$2,231. Currently - \$1,995.
Total	Tuition	\$342,225	\$367,744	\$367,744	Child Benefits: 9 pupils @ \$68 per/pupil
	Dollar Increase		25,519	25,519	
	Percentage of Increase		7.46%	7.46%	

Account Number	Description	1983-84 Budgeted	1984-85 School Board	1984-85 Budget Committee	Comments
1200.110	Resource Room Teacher	\$16,785	\$19,255	\$19,255	Position: Increased by 10% to full time by transfer from reading - Account 2140.
1201.110	Special Needs Aides	10,628	8,954	8,854	Aides: 1.5 special aides (1/2 reduction @ 6% rate allowance. Budget committee recommendation @ 5% Salary: Per negotiated agreement.
1201.211	Health Insurance	585	0	0	
1201.212	Term Life Insurance	42	45	45	
1201.213	Long-Term Disability Ins.	148	0	0	
1200.221	Employee Retirement	168	213	213	
1201.222	Teacher Retirement	130	154	154	
1201.230	F.I.C.A.	1,837	2,045	2,045	
TOTAL	Special Ed. Services	\$30,323	\$30,666	\$30,566	
	Dollar Increase		343	243	
	Percentage of Increase		1.13	0.80	
1200.350	Contracted Services - Sp. Needs	1,067	1,163	1,163	Contracted Services: Special Needs Coordinator Services @ 5%.
1200.569	Special Needs Tuition	31,855	49,410	49,410	Tuition: 7 students (1 contingency). 1 @ 5,900 (PEP Ext.); 3 @ 9,850 (TAC); 1 @ 7,280 (Dondero); 1 @ 5,710 (ASE); 1 @ 970 (My School). Guidance position averts up to 3 at TAC.
1200.610	Special Needs Supplies	120	120	120	
TOTAL	Special Needs Program	\$33,042	\$50,693	\$50,693	Supplies: Resource Room allowance.
	Dollar Increase		17,651	17,651	
	Percentage of Increase		53.42%	53.42%	
1400	Student Body Activities	545	589	589	Salary: Allows \$60 per 8-session unit per negotiated agreement.
	Dollar Decrease		44	44	
	Percentage of Decrease		8.07	8.07	
2112.110	Attendance Officer	40	40	40	Stipend: Allowance to meet State statute.
	Dollar Increase		0	0	
	Percentage of Increase		0	0	

Account Number	Description	1983-84 Budgeted	1984-85 School Board	1984-85 Budget Committee	Comments
2120	Guidance Salaries/Benefits		\$8,626	\$ 8,626	Guidance: New ½ time position for reg. program and spec. needs (offset tuition costs).
2131.110	School Nurse	4,551	5,057	5,057	Positions: ½ time position. Also serves as ½ time library aide. See Account 2222.
2131.211	Health Insurance	585	643	643	Supplies: Allowance for first aid instruction.
2131.230	F.I.C.A.	305	367	367	Salary: Per negotiated agreement.
2131.610	First Aid Supplies	150	150	150	
TOTAL	Health Service	\$ 5,591	\$ 6,217	\$ 6,217	
	Dollar Increase		626	626	
	Percentage of Increase		11.20	11.20	
2140.110	Speech	6,625	5,239	5,239	Position: 40% speech therapist.
2140.222	Retirement	51	0	0	Supplies: Allowance for testing materials.
2140.230	F.I.C.A.	444	380	380	Salary: Per negotiated agreement.
2140.610	Supplies	90	90	90	Decrease: Reading allowance @ 1/10th position in 1983
TOTAL	Speech Services	\$ 7,210	\$ 5,709	\$ 5,709	-84 transferred to special needs recourse room.
	Dollar Increase		(1,501)	(1,501)	
	Percentage of Increase		(20.82)	(20.82)	
2210.390	Testing	700	594	594	Testing: State Accountability (Gr. 5); Iowa Test of Basic
2210.390	Educational T.V.	200	196	196	Skills (3-6).
2210.390	Stratford Learning Center	900	882	882	Educational TV: WENH @ \$1 per pupil.
2210.390	Staff Development	1,300	1,300	1,300	Stratford Learning Center: \$4.50 per student.
2210.390	Dues, Conferences	240	240	240	Dues, Conferences: Allowance for professional member-
2210.390	Curriculum Development	550	550	550	ships, journals, conferences.
TOTAL	Instructional Improvement Serv.	\$ 3,890	\$ 3,762	\$ 3,762	Curriculum Development: Allowance for new trends, revi-
	Dollar Decrease		(128)	(128)	sions.
	Percentage of Decrease		(3.29%)	(3.29%)	

Account Number	Description	1983-84 Budgeted	1984-85 School Board	1984-85 Budget Committee	Comments
2222.110	Library Aide	\$ 3,779	\$ 4,009	\$ 3,968	Position: 1/2 time aide @ 6% rate increase allowance.
2222.230	F.I.C.A.	253	291	291	Budget Comm. @ 5%.
2222.453	Film Rentals	150	200	200	Film Rentals: Allowance for subject matter rentals.
2222.610	Library Supplies	50	50	50	Supplies: Allowance for cataloging materials.
2222.630	Reference Material	1,118	1,078	1,078	Materials/Books: Allowance @ \$5.50 per student.
2222.630	Library Books	1,000	1,078	1,078	
TOTAL	Library Services	\$ 6,350	\$ 6,706	\$ 6,665	
	Dollar Increase		356	315	
	Percentage of Increase		5.61	4.96	
2310.110	Dist. Officers & Board Salaries	1,100	1,100	1,100	Salaries: School Board (2 @ \$250; Chairman @ \$300),
2310.230	F.I.C.A.	74	80	80	Moderator @ \$50, Clerk @ \$50.
TOTAL	Salaries & Benefits	\$ 1,174	\$ 1,180	\$ 1,180	
	Dollar Increase		6	6	
	Percentage of Increase		.51	.51	
2310.390	Audit	2,200	2,200	2,200	Audit: Regular School lunch, activities
2310.390	Census	140	140	140	Census: Annual survey, report.
2310.390	Checklist Supervisors	35	30	30	Supervisors: 3 @ \$10 each.
2310.390	School Board Expenses	260	260	260	Board Expenses: Workshops, advertising.
2310.390	Legal Services	375	375	375	Legal: Retainer plus State suit.
2310.390	N.H.S.B.A. Dues	370	648	648	NHSBA: Increased dues/benefits.
TOTAL	Non-Salary Expenses	\$ 3,380	\$ 3,653	\$ 3,653	
	Dollar Increase		273	273	
	Percentage of Increase		8.08%	8.08%	
2320.351	SAU No. 56 Expenses	18,805	24,484	24,484	SAU No. 56: Salaries, second assistant, word processing.
	Dollar Increase		5,679	5,679	Rollinsford share @ 7.67% (7.21 % in 1983-84)
	Percentage of Increase		30.20%	30.20%	

Account Number	Description	1983-84 Budgeted	1984-85 School Board	1984-85 Budget Committee	Comments
2410.110	Principal's Salary	22,269	23,320	23,100	Position: Full time allowance @ 6% above current rate.
2410.110	Secretary's Salary	7,320	7,759	7,686	Budget Comm. @ 5%.
2410.211	Health Insurance	585	0	0	Secretary: 6% allowance above current rate. Budget
2410.212	Term Life Insurance	41	45	45	Comm. @ 5%.
2410.213	Long-term Disability Ins.	175	166	166	Expenses: Allowance for office supplies report cards,
2410.221	Employee Retirement	202	201	201	special events, principal's expenses.
2410.222	Teacher Retirement	171	187	187	
2410.230	F.I.C.A.	1,983	2,253	2,253	
2410.890	Adm. Expenses	1,000	980	980	
TOTAL	School Administration	\$33,746	\$34,911	\$34,618	
	Dollar Increase		1,165	872	
	Percentage of Increase		3.45	2.58	
2542.110	Custodial Salaries	17,690	19,154	19,033	Staff: Head custodian @ 6%. Rate adjustment for part-
2542.211	Health Insurance	1,341	1,476	1,476	time position from \$4 to \$4.50. Budget Committee @ 5%
2542.221	Retirement	488	496	496	rate increase.
2542.230	F.I.C.A.	1,185	1,389	1,389	
TOTAL	Custodial Salaries & Benefits	\$20,704	\$22,515	\$22,472	
	Dollar Increase		1,811	1,647	
	Percentage of Increase		8.75	7.95	
2542.460	Maintenance of Plant Expenses	4,200	5,600	5,600	Maintenance: History of under budgeting with 7-year a-
2542.460	Special Projects-Exterior Paint		3,000	3,000	verage costs @ \$5,653.
2542.490	Miscellaneous Expenses	175	0	0	Utilities: Price decrease.
2542.610	Custodial Supplies	3,000	3,900	3,900	Heat: Consumption decrease.
2542.652	Utilities	8,000	7,420	7,420	
2542.653	Heat	15,000	12,053	12,053	

Account Number	Description	1983-84 Budgeted	1984-85 School Board	1984-85 Budget Committee	Comments
TOTAL	Operation & Maintenance Plant	\$30,375	\$31,973	\$31,973	
	Dollar Decrease		(1,598)	(1,598)	
	Percentage of Decrease		(5.26)	(5.26)	
2550.510	Contracted Services Transp.	40,200	41,100	41,100	Contract: Regular contract same price last two years.
2550.510	Special Needs Transportation	7,650	5,821	5,821	Non fuel cost considerations.
TOTAL	Transportation Services	47,850	46,921	46,921	Special Needs: One less student.
	Dollar Decrease		(929)	(929)	
	Percentage of Decrease		(1.94%)	(1.94%)	
2560.110	School Lunch Director	8,926	9,240	9,240	Staff: 6% rate increase allowance.
	Dollar Increase		314	314	Health Insurance: Reduced from family to 2-person membership. Budget committee at 5% rate increase.
	Percentage of Increase		3.52%	3.52%	
2900	F.I.C.A. Adm. Charge	0	62	62	F.I.C.A.: Required expense but not budgeted.
2900.260	Unemployment Compensation	1,219	600	600	Unemployment: Self insurance - good experience to date.
2900.520	General Insurance	5,256	5,256	5,256	General Insurance: Favorable bid with greater coverage.
2900.590	Special Retirement	1,596	1,362	1,362	Retirement: One less retiree.
TOTAL	General Expenses	8,071	7,280	7,280	
	Dollar Decrease		(791)	(791)	
	Percentage of Decrease		(9.80%)	(9.80%)	
4600.460	Plant Improvements	1,800	0	0	
5100.830	Debt Principal	5,000	5,000	5,000	Debt Service: Last year of 20-year annex bond.
5100.840	Debt Interest	320	160	160	
TOTAL	Debt Service	5,320	5,160	5,160	
	Dollar Decrease		(160)	(160)	
	Percentage of Decrease		(3.01%)	(3.01%)	
GRAND TOTALS		\$797,503	\$875,598	\$875,143	
	Dollar Increase		78,095	77,640	
	Percent Increase		9.79	9.74	

To: The Citizens of Rollinsford
The School Board
The Superintendent of Schools

I would like to take this opportunity to thank the members of the community, the school board, the central office, the budget committee, the teachers, and the students for the positive support that you have so generously given.

As I reflect upon the school, I perceive a dedicated staff, that maintains the "basics" in education while striving to provide a more rewarding and stimulating learning environment as part of a sound educational program; a terrific group of children, a very good intramural program, custodial staff, food service staff and transportation program. Overall, I am very enthusiastic about the Rollinsford Grade School programs.

Regarding the school complex, I feel that the community is fortunate to have such a structurally sound building and ample grounds. It is my goal to maintain the community's investment in this school, by developing a general maintenance and capital improvements program, as I sense that the Rollinsford Grade School is a focal point of the community and as such, should reflect the personal pride of the community.

Thank you in anticipation of your continued support.

Respectfully submitted,
Beverly Ann Johnson, Principal
Rollinsford Grade School

**MINUTES OF THE ROLLINSFORD ANNUAL SCHOOL
DISTRICT MEETING**

The meeting was called to order at 7:30 p.m. on Tuesday, March 1, 1983 at the Rollinsford Grade School by the Moderator, Joseph Caouette. The Moderator read the warrant in its entirety.

- ARTICLE 1. To choose a Moderator for the ensuing year.
- ARTICLE 2. To choose a Clerk for the ensuing year.
- ARTICLE 3. To choose a Member of the School Board for the ensuing three years.
- ARTICLE 4. To choose a Treasurer for the ensuing year.

After a count of the ballots cast (146) the following officers were elected:

Moderator:	Joseph Caouette	106	Elected
	Arthur Osbon	1	
	Mark Gregorakos	1	
	Albert Labrecque	3	
	Paul Joncas	1	
	K. McAllister-Vaughn	2	
	Paul Ayer	1	
	David Morrisette	1	
Clerk:	Nancy Roberge	113	Elected
	Muriel Lennon	21	
	Nancy Dionne	2	
	Joseph Caouette	1	
School Board Member (3 years):			
	Phebe Colprit	78	Elected
	Thomas Mansfield	67	

Treasurer:	Nancy Roberge	86	Elected
	Muriel Lennon	52	
	Julie Gosselin	1	
	Laurion	1	

ARTICLE 5. To determine and appoint the salaries of the School Board and Truant Officers, and fix the compensation of any other officers or agents of the district.

Motion made by Albert Labrecque to accept the following salaries as outlined in the budget. Those salaries are:

Moderator	\$50.00
Clerk	\$50.00
School Board Members	\$800.00
	(\$300.00 - Chairman)
	(\$250.00 - Each Other Member)
Treasurer	\$200.00
Truant Officer	\$40.00

Motion seconded by Gerald Boothby. Motion made by Michael Jacobson that Article 5 by put to a secret ballot, seconded by Cathy Walker. Motion defeated. Original motion carried.

ARTICLE 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

Motion make by Albert Labrecque to accept the reports as printed in the annual report, seconded by Ed Garrett. Motion carried.

Barbara Hopkins, representing the School Study Committee appointed at the 1982 Annual School District meeting, submitted the following report on the findings of that Study Committee.

REPORT OF THE SCHOOL STUDY COMMITTEE

PURPOSE

To investigate legal methods by which the residents of Rollinsford may gain due representation in matters affecting Somersworth Middle School and Somersworth High School.

HISTORY

The above voiced article was entered under New Business during the Annual School Meeting of 1982 by Robert Vaughn and unanimously enacted upon by the voters present. The Rollinsford School Board subsequently appointed an ad hoc residents committee consisting of:

Robert Brown, Chairman
Barbara A. Hopkins
R.A. Vaughn
K. McAllister-Vaughn

to investigate the inequity of taxation without representation as it pertains to the secondary public education of the children of Rollinsford.

FINDINGS OF THE COMMITTEE

At this time, the Rollinsford School District and the Somersworth School District are operating under an Authorized Regional Enrollment Area (AREA) agreement established in 1968 pertaining exclusively to the Middle and High Schools. Under said agreement, Somersworth is the receiving district and Rollinsford is the sending district. Relative to RSA 195 A:5, joint school board meetings between the sending and receiving districts, at the request of either district and/or the State Board of Education, may be held at reasonable intervals. Such meetings shall not infringe upon the legal authority and responsibility of the school board of the receiving district over the schools within such district. To wit, this statute excludes legal authority and responsibility to the residents of Rollinsford in matters

directly affecting the scope and quality of educational advantages in the Middle and High Schools.

While actively participating in an AREA agreement, it would appear that legal authority and responsibility on matters pertaining to secondary education may be gained by Rollinsford solely through amendment or repeal of RSA 195 A:5 which would require an act of the full legislature and may involve arcane legal ramifications detrimental to the concept of AREA schools statewide.

Under Chapter 195 of the State statutes pertaining to cooperative school districts, the sending district of Rollinsford and the receiving district of Somersworth may join to form a cooperative school district and elect a cooperative school board consisting of members from both communities. The cooperative agreement may be exclusively limited to secondary public education, leaving the primary schools under the jurisdiction of the respective existing districts.

According to RSA 195:18, the procedure for the formation of a cooperative school district must conform to the guidelines of the statute as follows:

After June 30, 1963, cooperative school districts shall be organized solely in accordance with the following procedure:

I. Any school district pursuant to an article in the warrant for any annual or special meeting may vote to create a cooperative school district planning committee consisting of 3 qualified voters of whom at least one shall be a member of the school board. The members of the committee shall be elected at the meeting at which the committee is created, unless the district determines that they shall be appointed by the moderator. The members of the committee shall serve without pay for a term ending (1) at the third annual meeting of the district following the creation of the committee, if the committee is created at an annual meeting, or (2) at the first annual meeting of the district next following the expiration of 3 years from the date of the creation of the committee, if the committee is created at a special meeting, or (3) upon the final adjournment of the organization meeting of any cooperative school district of which the district becomes a part. If the term of the committee ends at an annual meeting of the district, the district may create a successor cooperative school district planning committee pursuant to the foregoing provisions. Vacancies on the committee shall be filled by the moderator for the balance of the unexpired term. The district may appropriate money to meet the expenses of the committee at the meeting at which it is created or at any subsequent district meeting notwithstanding the provisions of RSA 32 or RSA 197:3, and such expenses may include the cost of publication and distribution of reports. Cooperative school district planning committees from any 2 or more school district may join together to form a cooperative school district planning board which shall organize by the election of a chairman and a clerk-treasurer. The planning board may thereafter admit to membership planning committees from other school districts, but the members of a planning committee shall not be members of more than one planning board at any one time. A cooperative school district planning board shall act by a majority vote of its total membership.

II. It shall be the duty of the cooperative school district planning board to study the advisability of establishing a cooperative school district in accordance with the standards set forth in RSA 195:2, its organization, operation and control, and the advisability of constructing, maintaining and operating a school or schools to serve the needs of such district; to estimate the construction and operating costs thereof; to investigate the methods of financing such school or schools, and any other matters pertaining to the organization and operation of a cooperative school district; and to submit a report or reports of its findings and recommendations to the several school districts.

III. A cooperative school district planning board may recommend that a cooperative school district composed of all the school districts represented by its membership or any specified combination of such school districts be established. The planning board shall prepare proposed articles of agreement for the proposed cooperative school district, which shall be signed by at least a majority of the membership of the planning board, which set forth the following:

(a) The school districts which shall be combined to form the proposed cooperative school district and the name of such cooperative school district.

(b) The number, composition, method of selection and terms of office of its cooperative school board, all in accordance with the provisions of RSA 194:19 through 23 inclusive, provided that the cooperative school board shall consist of an odd number of members not more than 15 for terms not exceeding 3 years.

(c) The grades for which the cooperative school district shall be responsible.

(d) The specific properties of pre-existing districts to be acquired by the cooperative school district and the general location of any proposed new schools to be initially established or constructed by the cooperative school district.

(e) The method of apportioning the operating expenses of the cooperative school district among the several pre-existing districts and the time and manner of payment of such shares.

(f) The indebtedness of any pre-existing district which the cooperative school district is to assume.

(g) The method of apportioning the capital expenses of the cooperative school district among the several pre-existing districts, which need not be the same as the method for apportioning operating expenses, and the time and manner of payment of such shares. Capital expenses shall include the costs of acquiring land and buildings for school purposes, including property owned by a pre-existing district; the construction, furnishing and equipping of school buildings and facilities; and the payment of the principal and interest of any indebtedness which is incurred to pay for the same or which is assumed by the cooperative school district.

(h) The manner in which the state aid referred to in RSA 195:15, or any other available state aid, shall be allocated, unless it is otherwise expressly provided by the law making such aid available.

(i) The method by which the articles of agreement may be amended with the approval of the board; except that no amendment may permit secession of territory and the provisions adopted under either subparagraph (e) or (g) above may not be amended prior to the expiration of 5 years from the date of the first annual meeting of the cooperative school district, or thereafter, within 5 years following the adoption of any amendment to such provisions respectively; but such provisions may be amended at any time in order to permit annexation of a school district or any increase in the number of grades for which the cooperative school district shall be responsible.

(j) The date of operating responsibility of the proposed cooperative school district, and a proposed program for the assumption of operating responsibility for education by the proposed cooperative school district and any school construction; which the cooperative school district shall have the power to vary by vote as circumstances may require.

(k) Any other matters, not incompatible with law, which the cooperative school district planning board may consider appropriate to include in the articles of agreement.

REPORT OF THE SCHOOL STUDY COMMITTEE

IV. Notwithstanding the provisions of RSA 195:9, the articles of agreement, or any amendment thereto, may provide for the donation, the sale or the transfer under a lease-purchase agreement of any school property owned by a pre-existing district to the cooperative school district, except that no lease-purchase agreement shall extend for a period of more than 20 years. The adoption of the articles of agreement or any such amendment shall be sufficient authorization for the appropriate school boards to carry out the transaction. Obligations incurred by the cooperative school district in connection with any lease-purchase agreement hereunder shall not be deemed indebtedness of the cooperative school district for the purposes of ascertaining its borrowing capacity.

V. Before final approval of a proposed articles of agreement by the planning board, it shall hold at least one public hearing thereon within the proposed cooperative school district and shall give such notice thereof as it may determine to be reasonable. An ex-

ecuted copy of the proposed articles of agreement shall be submitted by the planning board to the board, and, when the board finds that the same are in accord with the standards set forth in RSA 195:2, it shall approve the same and cause them to be submitted to the school boards of the several pre-existing districts for acceptance by the districts as provided in the following paragraph. Upon such submission, the board shall cause the approved articles of agreement to be published once in some newspaper generally circulated within the proposed cooperative school district at the expense of the state. The planning board may amend a proposed articles of agreement to conform to recommendations of the board after holding a further public hearing thereon with notice as above provided.

VI. Upon the receipt of written notice of the board's approval of the articles of agreement, the school board of each pre-existing district which is to be included in the cooperative school district shall cause the articles of agreement to be filed with the clerk of such pre-existing district and submitted to the voters of the district as soon as may reasonably be possible at an annual meeting or at a special meeting called for the purpose, the voting to be by ballot with the use of the checklist, after reasonable opportunity for debate in open meeting. The duty to call such meeting for such purpose may be enforced by the superior court in an equity proceeding commenced by any voter or taxpayer of such school district. The article in the warrant for each district meeting and the question on the ballot to be used at the meeting shall be in substantially the following form:

"Shall the school district accept the provisions of RSA 195 (as amended) providing the establishment of a cooperative school district, together with the school districts of _____ and _____ etc., in accordance with the provisions of the proposed articles of agreement filed with the school district clerk?"

YES ☐

NO ☐

If a majority of the voters present and voting in each district shall vote in the affirmative, the clerk of each pre-existing district shall forthwith send to the board a certified copy of the warrant, certificate of posting, evidence of publication if required, and minutes of the meeting in his district. If the board finds that a majority of the voters present and voting in each pre-existing district meeting have voted in favor of the establishment of the cooperative school district, it shall issue its certificate to that effect; and such certificate shall be conclusive evidence of the lawful organization and formation of the cooperative school district as of the date of its issuance.

VII. If any pre-existing district fails to vote in the affirmative on the proposed articles of agreement within 90 days after its school board receives notice of approval thereof by the board such district shall be deemed to have rejected the same. If the proposed articles of agreement fail adoption as herein required, they may be resubmitted to all or a different combination of the several pre-existing districts either in their original form or as amended by the cooperative school district planning board with the approval of the board, such articles if amended to be published once by the board as provided in the case of initial articles of agreement in paragraph V, and shall in such case be again acted upon by each district, as provided herein; but, prior to the approval thereof by the board for resubmission, the planning board shall hold one further hearing thereon as provided in paragraph V in the case of initial articles of agreement.

VIII. The board shall fix a time and place for a special meeting of the qualified voters within the cooperative school district for the purpose of organization and shall prepare the warrant for the meeting after consultation with the cooperative school district planning board. The warrant shall include articles for the selection of a school board and other necessary officers, the appropriation of money for the operation of the district, and any other items of business that require action at the organization meeting. The warrant shall be under the hand of the commissioner, in the name of the board, and the commissioner shall cause attested copies of same to be posted at least 14 days before the meeting in 3 public places in each pre-existing district and a copy of the same to be published at least one week before the date of the meeting in some newspaper generally circulated within the coopera-

tive school district. The expense of posting and publishing the warrant shall be paid by the state. The agent or agents of the commissioner who post and cause publication of the warrant shall make a return thereof, which, with the warrant, shall be made a part of the district records. The organization meeting shall have the same power and authority as an annual meeting with reference to the raising or appropriating of money.

IX. The organization meeting of a cooperative school district shall be called to order by the chairman of the cooperative school district planning board, or by the clerk-treasurer thereof, who shall serve as temporary chairman for the first-order of business which shall be the election of a moderator and of a temporary clerk, by ballot, who shall be qualified voters of the district. From and after the issuance of the certificate of formation by the board to the date of operating responsibility of the cooperative school district, such district shall have all the authority and powers of a regular school district for the purposes of incurring indebtedness, for the construction of school facilities and for such other functions as are necessary to obtain proper facilities for a complete program of education. When necessary in such interim, the school board of the cooperative school district is authorized to prepare a budget and call a special meeting of the voters of the district, which meeting shall have the same authority as an annual meeting, for the purpose of adopting the budget, making necessary appropriations, and borrowing money. Whenever the organization meeting is held on or before April 20 in any calendar year, no annual meeting need be held in such calendar year. Sums of money raised and appropriated at the organization meeting or any interim meeting prior to the first annual meeting shall be forthwith certified to the commissioner of revenue administration and the state department of education upon blanks prescribed and provided by the commissioner of revenue administration for the purpose, together with a certificate of estimated revenues, so far as known, and such other information as the commissioner of revenue administration may require. The commissioner of revenue administration shall examine such certificates and delete any appropriations which appear not made in accordance with the law, and adjust any sum which may be used as a set off against the amount appropriated when it appears to the commissioner such adjustment is in the best public interest. The commissioner of revenue administration shall certify to the state department of education the total amount of taxes to be raised for said cooperative school district and the state department of education shall determine the proportional share of said taxes to be borne by each pre-existing school district and notify the commissioner of revenue administration of its determination. Upon certification by the commissioner of revenue administration the selectmen of each town shall seasonably assess the taxes as provided by law. The selectmen shall pay over to the treasurer of the cooperative district such portion of the sums so raised as may reasonably be required according to a schedule of payments needed for the year as prepared by the treasurer and approved by the cooperative school board, but no such payment shall be greater in percentage to the total sum to be raised by one local district than that of any other local district comprising such cooperative school district.

CONCLUSION

The greatest element of demonstrating concern for the quality of public education in grades seven through twelve is to have input into the decision making process. The most reasonable procedure for Rollinsford to potentially accomplish this is by voting for the appointment of a study committee to investigate the feasibility of the formation of a cooperative school district.

RECOMMENDATION

That a cooperative school district planning committee be appointed immediately.

Respectfully submitted,
Robert Brown
Chairman

Barbara Hopkins moved that Rollinsford School Board Members be appointed to a 3-year cooperative school district planning committee, seconded by David Landry. Motion carried.

ARTICLE 7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.

Motion made by Albert Labrecque to accept the motion as read, seconded by Edmund Jansen. Motion carried.

ARTICLE 8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.

Raymond Kilty moved to accept the Article as read, seconded by Richard Bradbury. Motion carried.

ARTICLE 9. To see if the district will support and provide transportation for students attending St. Thomas Aquinas High School in Dover.

Mr. Caouette relinquished the chair and asked Albert Labrecque, Assistant Moderator, to assume the Moderator's responsibilities. Motion made by Michael Jacobson that the question be put to a secret ballot, seconded by Richard Bradbury. The request for secret ballot was granted by the Moderator with the following explanation: a vote of yes indicated that the district will support and provide transportation for students attending St. Thomas Aquinas High School in Dover; a vote of no indicated that the district will discontinue transportation of students attending St. Thomas Aquinas High School in Dover. Results of the vote by secret ballot were:

Ayes — 50

Nayes — 83

Mr. Labrecque relinquished the chair back to Mr. Caouette.

ARTICLE 10. To see what sum of money the district will raise and appropriate for the support of schools, for salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other incomes; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

J. Ardith Jacobson moved that the budget be accepted as printed, minus the \$13,400 for transportation of students to St. Thomas Aquinas High School in Dover (\$797,503). Richard Fogarty moved that the motion be amended and that the amount of \$797,503 be increased by \$7,448; \$6,000 to be appropriated to Account 1100 Tuition and \$1,448 to Account 2410.110 Principal's Salary. Motion seconded by Douglas Starling. Gary Bandouveres moved to amend the amendment so that the two amounts could be voted on separately, seconded by Lester Eldridge. Motion made by Albert Labrecque to move the question, seconded by Richard Bradbury. Motion carried. Results of the vote on the amendment to the first amendment to the original motion were:

Ayes — 56 that the amendment to the motion be voted on as two separate amounts

Nayes — 60

Second amendment to the first amendment to the original motion defeated. Results of the first amendment to the original motion were:

Ayes — 63

Nayes — 64

Motion made by Douglas Starling to put the question to secret ballot. Motion seconded by a show of hands of seven voters. Motion carried. Secret ballot granted by the Moderator with the following direction: a vote of yes indicated support of the first amendment to the original motion; a vote of no indicated opposition to the first amendment to the original motion. The results of the secret ballot were:

Ayes — 56

Nayes — 70

First amendment to original motion defeated. Jay Whitehouse moved that the original motion include an increase of \$1,448 bringing the total budget to \$798,951, seconded by Richard Fogarty. The Moderator refused the motion on the grounds that it referred back to

Nayes — 68

Meeting adjourned at 10:58 p.m.

Susan M. Larkin	Reading Specialist
Monica Berry	School Lunch Director
Nancy Dionne	Lunch Assistant
Leola Rodier	Lunch Assistant
Phyllis Ross	Lunch Assistant
Ralph E. Brown	Head Custodian
Richard Knowles	Assistant Custodian

REPORT OF SUPERINTENDENT’S SALARY
1983-1984

As required by Ch. 189:48 of New Hampshire Revised Statutes Annotated, Relating to Public Schools:

Total Salary	\$41,400.00
Oyster River Cooperative	19,168.20
Rollinsford	2,984.94
Somersworth	19,246.86

REPORT OF ASSISTANT SUPRINTENDENT’S SALARY

Total Salary	\$31,500.00
Oyster River Cooperative	14,584.50
Rollinsford	2,271.15
Somersworth	14,644.35

REPORT OF BUSINESS ADMINISTRATOR’S SALARY

Total Salary	\$31,500.00
Oyster River Cooperative	14,584.50
Rollinsford	2,271.15
Somersworth	14,644.35

ROLLINSFORD SCHOOL DISTRICT
TEACHER SALARY SCHEDULE
1983-84

STEP	BA	BA + 15	BA + 30	MA	MA + 30
1	\$10,800	\$11,000	\$11,200	\$11,500	\$11,900
2	11,150	11,350	11,550	11,850	12,250
3	11,500	11,700	11,900	12,200	12,600
4	11,900	12,100	12,300	12,600	13,000
5	12,300	12,500	12,700	13,000	13,400
6	12,700	12,900	13,100	13,400	13,800
7	13,150	13,350	13,550	13,850	14,250
8	13,600	13,800	14,000	14,300	14,700
9	14,050	14,250	14,450	14,750	15,150
10	14,550	14,750	14,950	15,250	15,650
11	15,050	15,250	15,450	15,750	16,150
12	15,550	15,750	15,950	16,250	16,650
13	16,150	16,350	16,550	16,850	17,250
14	16,750	16,950	17,150	17,450	17,850
15	17,350	17,550	17,750	18,050	18,450
16	17,950	18,150	18,350	18,650	19,050

ACCOUNTANT'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Rollinsford School District
Somersworth, New Hampshire

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Rollinsford School District as of and for the year ended June 30, 1983, as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset group of accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omissions of the General Fixed Asset Group of accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly the financial position of the Rollinsford School District at June 30, 1983 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund and account group financial statements and supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Rollinsford School District. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is stated fairly in all material respects in relation to the combined financial statements taken as a whole.

December 7, 1983

Carri - Plodzik - Sanderson

ACCOUNTANT'S REPORT ON INTERNAL ACCOUNTING CONTROL

To the Members of the School Board
Rollinsford School District
Somersworth, New Hampshire

We have examined the combined financial statements of the Rollinsford School District for the year ended June 30, 1983, and have issued our report thereon dated December 7, 1983. As part of our examination, we made a study and evaluation of the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the School District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Rollinsford School District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with

management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weakness in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Rollinsford School District, taken as a whole. However, our study and evaluation disclosed no condition that we believed to be a material weakness.

This report is intended solely for the use of the Rollinsford School District, State of New Hampshire and the cognizant and other federal audit agencies and should not be used for any other purpose.

December 7, 1983

Carri - Plodzick - Sanderson

ACCOUNTANT'S REPORT ON COMPLIANCE

To the Members of the School Board
Rollinsford School District
Somersworth, New Hampshire

We have examined the combined financial statements of the Rollinsford School District as of and for the year ended June 30, 1983, and have issued our report thereon dated December 7, 1983. Our examination was made in accordance with generally accepted auditing standards, the provisions of "Standards for Audit of Governmental Organizations, Programs, Activities and Functions", promulgated by the Comptroller General, which pertain to financial and compliance audits; the Office of Management and Budget's "Major Compliance Features of Programs Administered by State and Local Governments" (the approved compliance supplement); and, except as described in the following paragraphs, provisions of Office of Management and Budget (OMB) Circular A-102, "Uniform Administrative Requirements for Grants-In-Aid to State and Local Governments", Attachment P, "Audit Requirements" and the Guidelines for Financial and Compliance Audits of Federally Assisted Programs (Guidelines), and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The reporting objectives for compliance audits contained in the Guidelines suggest an examination of all transactions for compliance purposes, as opposed to the selective testing required by Attachment P; therefore, we have followed the reporting objectives of Attachment P. In addition, the Guidelines do not provide sufficient guidance for determining the representative number of charges to be examined and performing the procedures to ascertain compliance. Accordingly, we utilized other materials as supplements in those areas.

Attachment P requires that the examination include a determination of whether the Federal financial reports (including financial status reports, cash reports, and claims for advances and reimbursements) prepared by the Rollinsford School District contain accurate and reliable financial data. We have been informed that OMB interprets the phrase "accurate and reliable financial data" to mean that the Federal financial reports present the underlying financial data of the grants within limits that are reasonable and practicable to attain under the circumstances.

In our opinion, except for the matters that might have come to our attention had our examination encompassed the provisions of the Guidelines referred to in the second pre-

ceding paragraph, for the tested operations and records, the Rollinsford School District complied with the material terms and conditions of its Federal Grants, contracts and agreements, and the tested Federal financial reports present the underlying financial data of the grants within the limits described in the preceding paragraph. Further, based upon our examination and the procedures referred to above and except for the matters that might have come to our attention had our examination encompassed the provisions of the Guidelines referred to in the second preceding paragraph, nothing came to our attention to indicate that the Rollinsford School District had not complied with the compliance matters referred to above, and the Federal financial reports do not present the underlying financial data of the grants within the limits described in the preceding paragraph.

This report is intended solely for the use of the Rollinsford School District and the cognizant audit agency and should not be used for any other purpose.

December 7, 1983

Carri - Plodzick - Sanderson

BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1983

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
3/30/83	Dover	Ryan Paul Rouillard	Paul Joseph Rouillard	Maria D. Theodore
4/20/83	Dover	Amy Marie Arsenaault	Richard Gene Arsenaault	Darlene E. Menter
4/20/83	Dover	Ryan Eugene Arsenaault	Richard Gene Arsenaault	Darlene E. Menter
4/23/83	Dover	Elene Jennifer Lampros	John Charles Lampros	Sharon A. Rice
4/26/83	Dover	Jason Timothy Sprague	Timothy Robert Sprague	Cheryl A. LePage
5/05/83	Rochester	Jamie Lyn Bertrand	Gerard Robert Bertrand	Julie A. Ellis
5/07/83	Dover	Kristen Rene Kean	Rodney Allen Kean	Jennifer Grey
6/07/83	Portsmouth	Nathan Richard West	Richard Francis West, Jr.	Joan F. Scanlon
6/07/83	Portsmouth	Joseph Thomas Malerba	Frank Thomas Malerba	Colette M. Fath
6/13/83	Dover	Kevin Thomas Cleary	Robert Harold Cleary	Brenda L. Mondani
6/15/83	Rochester	Stephanie Ann Locke	Arthur Robert Locke	Martha J. Brookings
6/15/83	Dover	Travis Dylan Torgersen	Robert Joseph Torgersen	Donna B. Stickle
7/03/83	Dover	Turnbull	William Everett Turnbull	Charlene K. Parrish
7/06/83	Rochester	Ryan David Stevens	David Spencer Stevens, Jr.	Kathy M. Therrien
7/19/83	Dover	Emily Kate Dolan	Michael Joseph Dolan, Jr.	Carol A. Croteau
7/25/83	Dover	Adam John Turcotte	Stephen John Turcotte	Paula A. Fenton
7/26/83	Dover	Richard Benjamin Maddix	Roger Benjamin Maddix, Jr.	Diane M. Roberge
7/28/83	Dover	Caitlin Ashley O'Connor	James Regis Kieran O'Connor	Theresa M. Scribner
8/04/83	Portsmouth	Stephanie Elizabeth Fedonick	Randal Philip Fedonick	Deobrah A. Grant
8/08/83	Dover	Magan-Joanne Lovejoy Amy	Thomas Charles Amy	Ellen-Joanne V. Blake
8/16/83	Rochester	Jennifer Lynn LaBranche	Richard Henry LaBranche, Jr.	Leslie J. Bragdon
8/18/83	Dover	Tara Marie Cushman	James Thomas Cushman	Linda R. Thompson
9/10/83	Dover	Sonyalynn Marie Irving	Kim Ellory Irving	Jenny L. Scribner
10/06/83	Dover	Elizabeth Mary Allen	James Christopher Allen	Karen L. Elwell
10/21/83	Dover	Shannon Melissa Sloat	Steven Brian Sloat	Kathy D. Adams
10/23/83	Portsmouth	Jillian Ann Lepage	Robert Paul Lepage	Arlene Anderson
10/28/83	Dover	Lezabeth Aubrey Cocarus	Craig Timothy Cocarus	Sara E. Brown
11/08/83	Dover	Amanda Marie Robinson	John Melnot Robinson	Joanne Moscato
12/12/83	Dover	Nicholas Loenard Diagle	Leonard Raymond Daigle	Amanda J. Norton

MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD — 1983

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
2/13/83	Nicholas Dagonas Alma Midyan	Somersworth	Rollinsford	New York	Rev. Lorraine Darling
2/13/83	William J. Foxlow, III Kristli L. Ropars	Dover	Rollinsford	Israel	Charles A. Crocco
2/26/83	Stephen J. Turcotte Paula A. Fenton	Dover	Dover	Maine	Rev. Arthur O. Houde
5/14/83	Joseph R. Hurd Penny A. Menard	Rollinsford	Rollinsford	California	L. Stewart Landry
5/15/83	Earl F. Pace Lorraine C. DuVall	Portsmouth	Dover	Maine	Rev. John C. Lombard
5/25/83	Paul J. Anthony Sheila L. Dobie	Rollinsford	Berwick	New Hampshire	L. Stewart Landry
6/04/83	Edward C. Scanlon Lynn Ann Matyas	Portsmouth	Portsmouth	New Hampshire	Rev. John C. Lombard
7/09/83	John G. Nossiff, Jr. Tracy A. Keefe	Rollinsford	Rollinsford	England	L. Stewart Landry
7/02/83	Robert M. Marcotte Doris E. McGurran	Somersworth	Rollinsford	North Carolina	Rev. C. Peter Dumont
7/09/83	Kenneth P. Osbon Dianne M. Gauvin	Dover	Bristol	Massachusetts	Rev. Thomas F. Coover
7/16/83	John A. Adams Claire C. Robidas	Dover	Dover	Nebraska	Rev. C. Peter Dumont
7/26/83	Michael J. Scipione Susanne I. Cassidy	Rollinsford	Rollinsford	New Hampshire	Rev. Thomas F. Coover
8/27/83	Richard N. Merrill Candace E. Goddard	Somersworth	Rollinsford	New Hampshire	Raymond J. Faucher
8/31/83	Harold A. Baker, Sr. Jane B. Perrow	Rochester	Rollinsford	Massachusetts	Raymond J. Faucher
			Boston	New Hampshire	Rev. Arthur O. Houde
			Worcester	New Hampshire	Rev. Arthur O. Houde
			Rollinsford	New Hampshire	Rev. C. Peter Dumont
			Rollinsford	Massachusetts	James P. Valley
			Rollinsford	Connecticut	James P. Valley
			Rollinsford	New Hampshire	Rev. Gerald R. Dunn
			Rollinsford	New Hampshire	Rev. Gerald R. Dunn
			Rollinsford	New York	Charles W. Grassie, Jr.
			Rollinsford	Canada	Charles W. Grassie, Jr.

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
9/10/83	Gary L. Caron	Somersworth	Rollinsford	New Hampshire	James P. McLin
9/10/83	Barbara L. Labrecque Jurgen H. Dierks	New Castle	Rollinsford Farmingdale	New Hampshire West Germany	Pastor J. Donald Silva
9/24/83	Leslie S. Grommet Bradley J. Richards	Rollinsford	Rollinsford	Georgia	Rev. Harvey W. Lamothe
9/23/83	Rebecca L. Thompson Jeffrey E. Scott	Dover	Rollinsford Newington	Massachusetts Maine	Carol E. Salava
11/19/83	Cynthia A. Ashworth David J. Torr	Dover	Rollinsford	Massachusetts Connecticut	James M. McLin
12/06/83	Page M. Nadeau Paul F. Ayer, Jr.	Rollinsford	Rollinsford	New Hampshire	L. Stewart Landry
12/22/83	Lorraine T. Hodgson Phillip Harve Favet Cynthia A. Cumming	Portsmouth	Rollinsford Rollinsford Rollinsford	New Hampshire France New York	Gerald Taube

DEATHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1983

Date	Name of Deceased	Age	Death	Place of Name of Father	Maiden Name of Mother
1/11/83	Roger M. Doe	72	Dover	Judge Robert Doe	Abbie Thompson
1/18/83	Agnes M. Rickard	74	Rochester	Marcel Guimond	Sylvia Bibineau
5/09/83	Lewis Wilbur Hatfield	69	Rollinsford	Percy W. Hatfield	Lulie Elsie Cole
5/11/83	Sybil A. Grant	77	Dover	Squarebriggs	Priscilla
5/27/83	Daniel J. Matthews	79	Rollinsford	Thomas F. Matthews	Margaret Crannan
7/16/83	Leslie Earl Norton, Jr.	57	Rochester	Leslie Earl Norton, Sr.	Marjorie W. Lunt
9/17/83	Charles J. Angelopoulos	62	Dover	John Angelopoulos	Julia Petropoulos
9/24/83	Louise May Young	81	Dover	Thomas F. Foye	Lena M. Mathews
11/07/83	Elizabeth J. Richard	2	Rollinsford	Albert Richard	Rhonda
11/09/83	Lawrence D. Lover	61	Dover	Fred A. Lover	Nellie May Downs
11/15/83	George W. Hamel, Jr.	74	Dover	George W. Hamel, Sr.	Albertine Labrecque
11/21/83	Ryan D. Stevens	4 mos.	Dover	David S. Stevens, Jr.	Kathy M. Therrien
11/25/83	Edward Peter Garrett	71	Rollinsford	Benjamin Garrett	Olida Sylvain

MINUTES OF ANNUAL TOWN MEETING

ROLLINSFORD, NEW HAMPSHIRE

March 8, 1983

STATE OF NEW HAMPSHIRE, STRAFFORD SS:

The meeting was called to order on March 8, 1983 at 8:15 p.m. The Moderator, Joseph Caouette, established the rules for the meeting. At this time, the Moderator gave the results of:

ARTICLE I

To bring in your ballots for:

One (1) Selectmen and Overseer of the Poor for three (3) years.

Joseph R. Lauze	232	Votes - Elected
Kathleen Ellis	127	"
Grace L. Joncas	1	"
Roger Lepage	1	"

Town Clerk for one (1) year:

Elaine A. Roberge	345	Votes - Elected
Louise Dodier	1	"
Mary Tucker	1	"
Nancy Roberge	1	"
Mary Berry	1	"

Town Treasurer for one (1) year:

Gerald Boothby	330	Votes - Elected
Clement Michaud	2	"
Rick Sands	1	"
Bambi Goodwin	1	"
Denis Hamel	1	"
Charles Dionne	1	"
Joseph Porter	1	"
Robert Vaughan	1	"

Fire chief for one (1) year:

Ronald Brown	309	Votes - Elected
Arthur Osbon	9	"
Kenneth Bolduc	9	"
Gary Caron	6	"
Robert Osborne	1	"
Paul Berry	1	"
Frank Lowell	1	"
John Lesniak	1	"
Gerry Berry	1	"

Three (3) Members of the Budget Committee for three (3) years:

Albert O. Viel	254	Votes - Elected
Clement A. Michaud	221	Votes - Elected
Kenneth Bolduc	130	Votes - Elected
Lawrence Larkin	96	"
Charles Dionne	90	"
Christina Reishus	85	"
Harold Foss	3	"
Albert Dionne	1	"
Jerry Anderson	1	"
Joseph Porter	1	"
Paul Joncas	1	"

Gerald Boothby	1	Vote
George Hamel	1	"
Paul Hanson	1	"
One Trustee of Trust Funds for three (3) years:		
Eugene J. Berube	340	Votes - Elected
Robert Vaughan	1	"
One Trustee of Rollinsford Library Trusts for three (3) years:		
John J. Sorice	307	Votes - Elected
Kathleen McAllister Vaughan	2	"
Mrs. George Emerson	1	"

ARTICLE II

Are you in favor of adopting the provisions of RSA 72:43-f for the adjusted elderly exemptions from property?

These statutes provide for the following exemptions, based on assessed value, for qualified taxpayers: for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$15,000; for a person 80 years of age or older, \$20,000.

To qualify the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for a least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 if married, a combined net income of less than \$12,000 and own net assets of \$30,000 or less; excluding the value of the people's residence.

Results: Yes - 191 votes No - 137 votes

Article II passed.

ARTICLE III

To choose all other necessary Town Officers for the ensuing year.

Surveyors of Wood and Lumber:

Ovid Viel moved that all surveyors from the past year be re-elected. The motion was seconded by Edward McCann.

Vote was in the affirmative; and the Clerk was directed to cast a ballot for Albert England, Edward Glovinski, Paul Hanson, Basil Mitchell, Joseph Porter and Albert Viel.

All re-elected.

At this point in time a motion was made by Ovid Viel seconded by Eugene Berube, to postpone the remainder of the election until further on during the meeting.

Motion was put to a vote and passed.

ARTICLE IV

To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance Act of 1972, for use as set off against budget appropriations in the amount indicated; and to further authorize Selectmen to make a pro-rata reductions in the amounts if estimated entitlements are reduced or take any other action hereof.

APPROPRIATIONS	ESTIMATED AMOUNT
Police Department	\$ 9,000.00
Highway Department	6,000.00
Fire Department	5,000.00
	<u>\$20,000.00</u>

Motion was made by Armand Laliberte, seconded by Lester Eldridge, to accept the article as read. The vote was taken; results affirmative.

ARTICLE V

To see if the Town will appropriate the sum of \$10,000 for the Town Equipment Fund.

(fund balance on Dec. 31, 1982 - \$29,973.39)

Motion was made by Richard Bradbury, seconded by Ovid Viel, to accept the article as read. The vote was taken; results in the affirmative.

ARTICLE VI

To see if the Town will appropriate the sum of \$6,000. to purchase a microcomputer and software.

Motion was made by Armand Laliberte, seconded by Edward McCann, to accept the article as read. Discussion followed. Edmund Jansen supplied the body with general information regarding its word processing capabilities. This computer would be used by three departments, when completely phased in, and would eliminate the hiring of more personnel for clerical work.

A motion was made by Robert Vaughan, to amend the article to include the stipulation that the computer and software be assembled in the United States of America. This motion was seconded by L. Stewart Landry.

The vote was taken to ammend this article. Amendment defeated.

Next the vote was taken on the article. Article VI was passed in the affirmative.

At this point of the meeting, the moderator directed the meeting back to ARTICLE III.

To choose all other necessary Town Officers for the ensuing year.

Parks & Playgrounds:

Ovid Viel nominated Edward Glovinski, seconded by Richard Bradbury. The Clerk was directed to cast one ballot for Mr. Glovinski. The vote was taken. Edward Glovinski Elected.

Fence Viewer:

Ovid Viel nominated Paul Janetos, seconded by Paul Hanson. The clerk was directed to cast one ballot for Mr. Janetos. The vote was taken; Mr. Janetos elected.

Tree Warden:

Edward McCann nominated Paul Hanson, seconded by Ovid Viel. Kathleen Vaughan nominated Ralph Phipps, seconded by Barbara Hopkins. The moderator entertained a motion that the vote be taken by a showing of hands. Motion was made by Richard Bradbury, seconded by Denise Whitehouse, that the election be held by a showing of hands. Motion was passed in the affirmative.

The election was held. Results: Paul Hanson 63 votes. Ralph Phipps 38 votes. Paul Hanson elected.

ARTICLE VII

To see if the Town will appropriate the sum of \$2,000. to purchase a copier.

Mr. Morrisette moved that the article be accepted as read, seconded by Robert Tous-saint. Discussion followed. The vote was taken. Article VII passed in the affirmative.

ARTICLE VII

To see if the Town will appropriate the sum of \$30,000. to continue its road reconstruction program, Phase V.

L. Stewart Landry moved to accept the article as read, seconded by Michael Jacobson. The vote was taken. Results, affirmative.

ARTICLE IX

To see if the Town will vote to appropriate the amount of \$1,700. to the Rollinsford Summer Recreation program, to be expended as follows: Director \$600, Supplies \$100., Transportation \$600, Aides (2) \$300, Equipment \$100. (by PETITION)

Pheobe Colprit moved that the article be accepted as read, seconded by Nancy Roberge. Discussion followed.

Motion was made by Barbara Hopkins, seconded by Louis Trundy, that a committee be appointed to oversee the expenditures of these funds. Approval of this request would amend Article IX. The vote to amend the article was made. Results; affirmative.

Next the moderator asked for the vote on Article IX. The vote was taken. Results; affirmative.

ARTICLE X

To see if the Town will accept the Budget as submitted by the Budget Committee.

Motion was made by Lester Eldridge, seconded by Edward McCann, to accept the article as read. The moderator quoted the new bottom line budget figure to be \$419,234.25. The new figure includes the increase made by the passing of Article IX.

The vote was taken. Results; affirmative.

ARTICLE XI

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Motion was made by Jay Whitehouse, seconded by A. Grant, to accept the article as read. The vote was taken. Results; affirmative.

ARTICLE XII

To see if the Town will vote to change the street named "Foundry Street" to "Legion Drive" (by PETITION)

Motion was made by Paul Joncas, seconded by Ardith Jacobson, to accept the article as read. Joseph Lauze moved that the article be amended by inserting the word "American" in front of the word "Legion", seconded by Robert Toussaint. Discussion followed. The fact that the name of the street represents history of a foundry, no longer in existence, was brought up by some towns people. The vote for the amendment was put to the people, by a showing of hands. Results of the amendment Yes - 53, No - 14, Amendment passed.

Next the moderator asked for the vote on the amended article. The vote was also taken by a showing of hands. Yes - 31, No - 65, Article defeated.

ARTICLE XIII

To see if the Town will vote to go on record in support of immediate action by the Federal Government to control and reduce acid rain which is harmful to the environment economy of Rollinsford and to the health and welfare of the people of Rollinsford. (by PETITION)

Motion was made by Paul Hanson, seconded by Robert Vaughan, to accept the article as read. Mr. Hanson gave an explanation of the acid rain threat. The vote was taken. The article was passed in the affirmative.

ARTICLE XIV

To see if the Town will authorize the Selectmen to administer or dispose of any Real Estate that has been or may be acquired through Tax Collector's Deeds.

Motion to accept the article as read was made by Richard Bradbury, seconded by Robert Weston. The vote was taken, and the article was passed in the affirmative.

ARTICLE XV

To transact any other business that may legally come before this meeting. The moderator recognized Paul Hanson. Mr. Hanson presented Fred Green with a check for the Civic Pride Fund in the amount of \$100. The check was given on behalf of the Salmon Falls River Fish and Game Club.

The moderator mentioned that the people of the town were pleased to see Fred Green up and around after his lengthy recovery from a broken limb, acquired while rescuing children in a moving van with no driver.

Mr. Robert Vaughan was recognized. He asked the towns people if they would prefer to have the town named Salmon Falls, rather than its present name of Rollinsford. He gave a brief history of how the name came about.

After some discussion, there was no definite answer to his question.

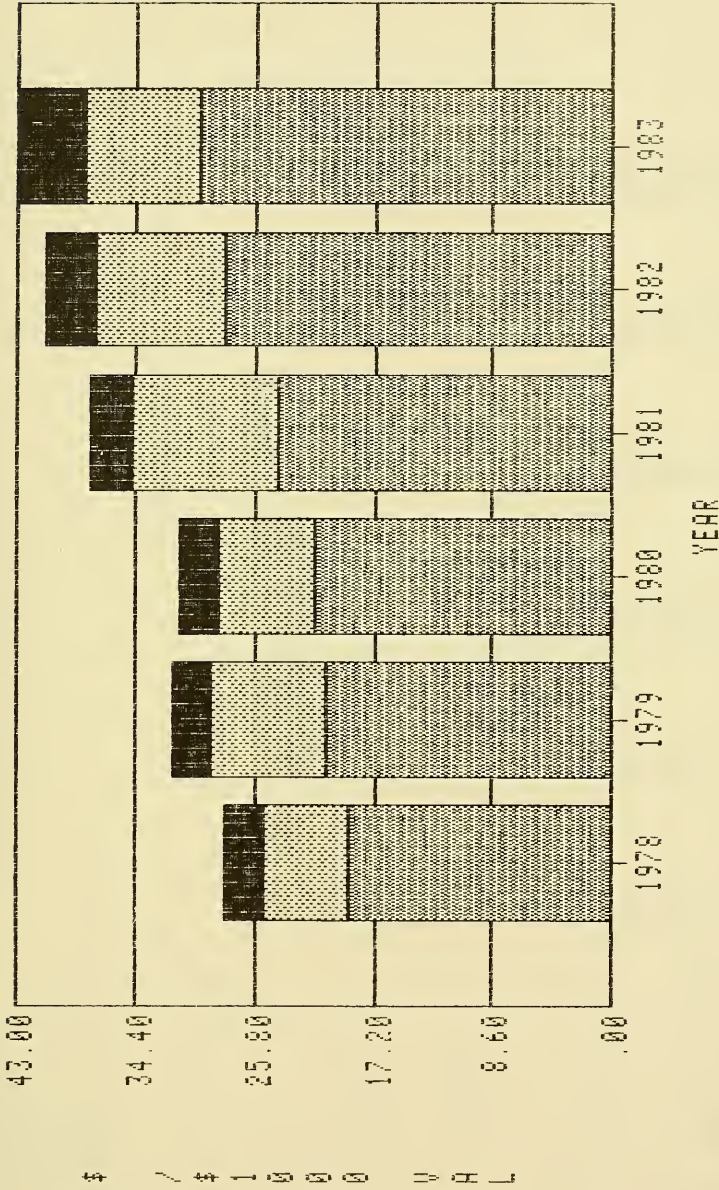
The moderator was commended by Mrs. Barbara Hopkins, for choosing women tellers during this years town meeting.

Meeting adjourned at 10:26 p.m.

Given under our hands and seal this 16th day of March 1983.

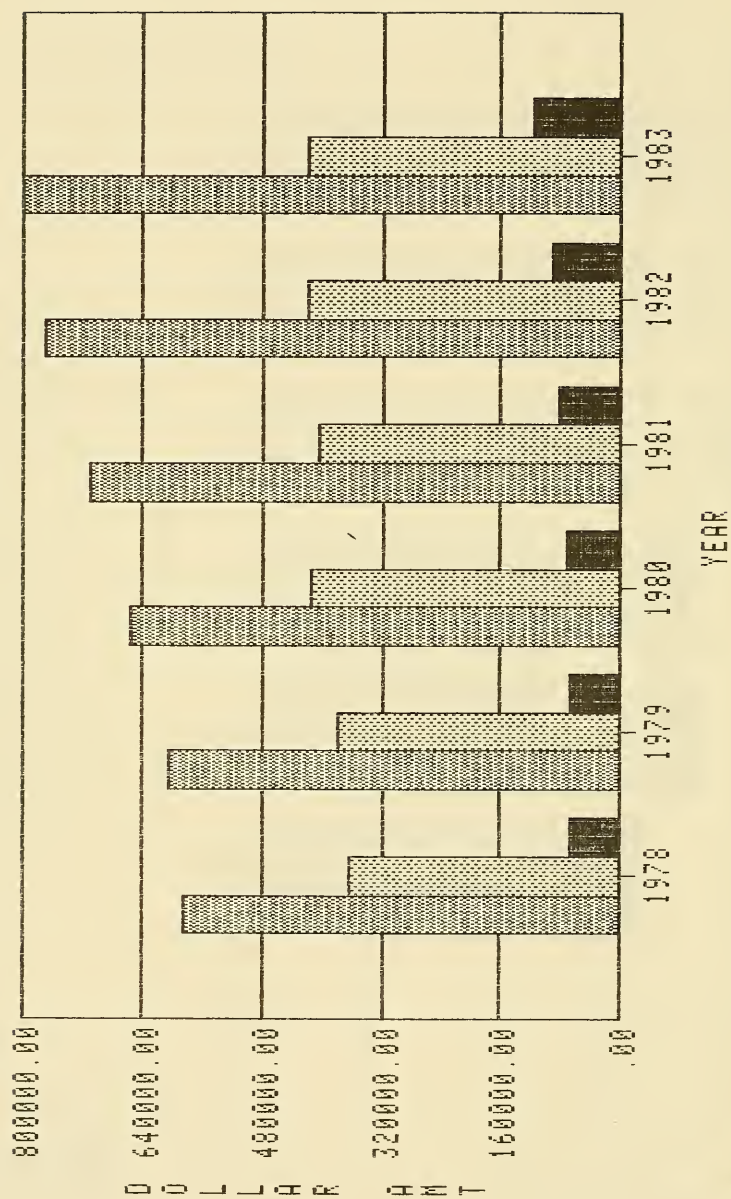
Grace L. Joncas
Edmund F. Jansen, Jr.
Joseph R. Lauze
Selectmen Town of Rollinsford

A true copy attest:
Grace L. Joncas
Edmund F. Jansen, Jr.
Joseph R. Lauze



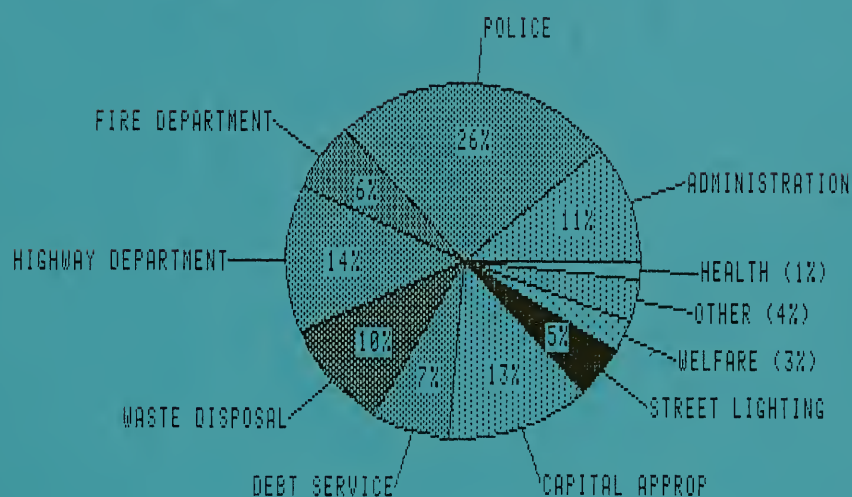
COUNTY
TOWN
SCHOOL

TAX RATE- SCHOOL, TOWN & COUNTY - ROLLINSFORD

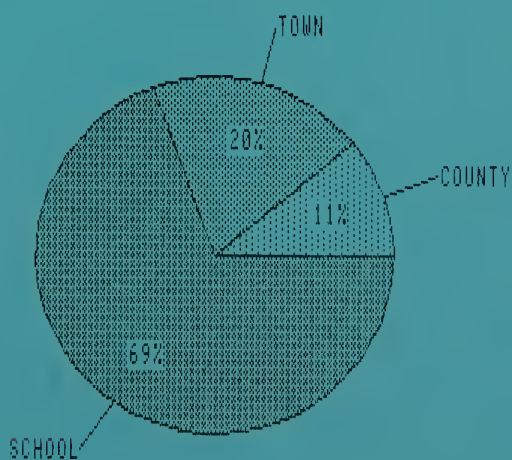


APPROPRIATIONS IN ROLLINSFORD FOR SCHOOL, TOWN, COUN

DISTRIBUTION OF PROPOSED TOWN EXPENDITURES FOR 1984



DISTRIBUTION OF 1983 PROPERTY TAXES IN ROLLINGSFORD



ROLLINSFORD LAND IN CURRENT USE VALUATION FOR PROPERTY TAXES

